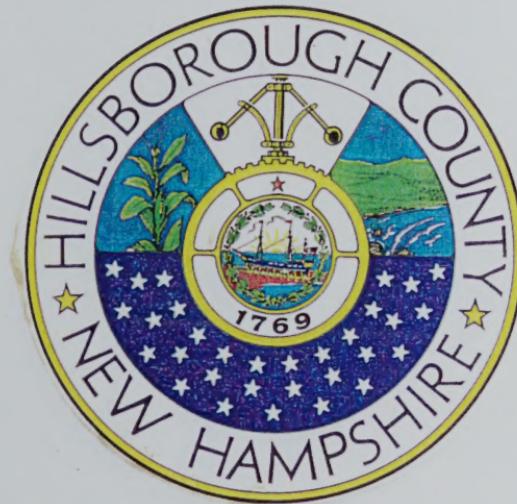


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HILLSBOROUGH COUNTY

NEW HAMPSHIRE

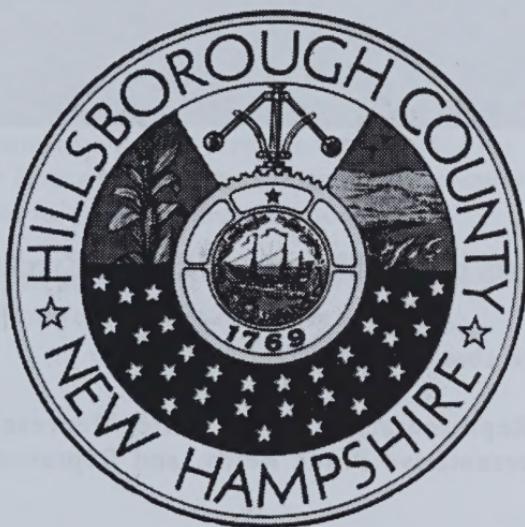


2000 ANNUAL REPORT

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Annual Report to the County Commissioners
of Hillsborough County, New Hampshire
Report of Hillsborough County's government officials

HILLSBOROUGH COUNTY NEW HAMPSHIRE



2000 ANNUAL REPORT

DEDICATION



Kathleen Giacoponello & Retiring Members of the Hillsborough County Executive Committee

Listed in picture above, left to right are:

Front Row – Representative John Sarette, Representative Lucien Bergeron, Representative Frank Reidy, and Representative Winston McCarty

Back Row – Representative William Belvin, Representative Bruce Hunter, Representative Alphonse Haettenschwiller, and Kathleen Giacoponello

Absent From Photo – Representative Jeffrey MacGillivray and recently deceased Representative Roland Turgeon

Kathleen (Kathy) Giacoponello began her tenure with Hillsborough County as the Delegation Coordinator in 1989, and continued in that position until November 1995 when she became Hillsborough County Business Manager. Kathy served the citizens of Hillsborough County for eleven years with pride, poise, dignity, and unmatched political savvy.

During their tenure with Hillsborough County, the retiring members of the Executive Committee worked collectively toward the impeccable fiscal management of Hillsborough County's government offices.

Representative William Belvin served on the Executive Committee for 2 terms, as Vice-Chairman during his 1998-2000 term and on numerous subcommittees. Representative Bruce Hunter served on the Executive Committee for 1 term and on the Sheriff's Department subcommittee. Representative Alphonse Haettenschwiller served on the Executive Committee for 4 terms and on numerous subcommittees. Representative John Sarette served on the Executive Committee for 1 term and on the Human Services subcommittee. Representative Lucien Bergeron served on the Executive Committee for 2 terms and on numerous subcommittees. Representative Frank Reidy served on the Executive Committee for 10 terms and on numerous subcommittees. Representative Winston McCarty served on the Executive Committee for 3 terms, as Clerk during his 1998-2000 term and on numerous subcommittees. Representative Jeffrey MacGillivray served on the Executive Committee for 1 term and on numerous subcommittees. Representative Roland Turgeon served on the Executive Committee for 10 terms and on numerous subcommittees.

To all of the dedicatees, your co-workers thank you, and wish you the very best in all of your future endeavors.

IN MEMORY



Representative Roland Turgeon 1915-2000

Representative Roland Turgeon graciously served the citizens of Hillsborough County as a member of the Executive Committee for over twenty years. Rep. Turgeon, Democrat and father of two, was a long-time resident of Manchester, NH. Rep. Turgeon served in the United States Army from 1943 to 1945 and liked fishing and reading. Rep. Turgeon will be missed by his friends, colleagues, and constituents alike.

To The
Employees of the Hillsborough County Nursing Home...

Congratulations on Your First Deficiency-Free State Survey!!!

The Hillsborough County Board of Commissioners would like to express its appreciation for all of the hard work and dedication shown by each of the 372 full and part-time Hillsborough County Nursing Home employees in achieving their first deficiency-free State survey.

We are proud of our employees and facility, and hope that this year will pave the way for the future.

Thank you.

HILLSBOROUGH COUNTY 2000 ANNUAL REPORT
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HILLSBOROUGH COUNTY OFFICERS

COMMISSIONERS

Rhona M. Charbonneau, Chairman
Carol H. Holden, Vice Chairman & Clerk
John J. McDonough, Commissioner

Hudson, NH
Amherst, NH
Manchester, NH

TREASURER

Cheryl A. Burns

Wilton, NH

COUNTY ATTORNEY

Peter McDonough, Esq.

Manchester, NH

REGISTRAR OF DEEDS

Judith A. MacDonald

Merrimack, NH

SHERIFF

Walter A. Morse

Hillsborough, NH

JUDGE OF PROBATE

Raymond Cloutier

Goffstown, NH

REGISTER OF PROBATE

Robert Rivard

Manchester, NH

CLERK OF SUPERIOR COURT

John Safford
Marshall Buttrick

Manchester, NH
Nashua, NH

HILLSBOROUGH COUNTY LEGISLATIVE DELEGATION

1999 - 2000 SESSION

DISTRICT #1 (Antrim, Deering, Windsor)

Richard P. Herman, RR2 Box 165, Windsor, NH 03244

d

DISTRICT #2 (Hillsborough)

Herbert R. Hansen, 34 Danforth Corners Road, Hillsborough, NH 03244

r

DISTRICT #3 (Antrim, Deering, Hillsborough, Windsor)

Maxwell D. Sargent, PO Box 948, Hillsborough, NH 03244-0948

r

DISTRICT #4 (Francestown, New Boston)

Pierre W. Bruno, 603 Lyndeborough Road, Mont Vernon, NH 03057

r&d

DISTRICT #5 (Weare)

Neal M. Kurk, 285 Mt. Dearborn Road, Weare, NH 03281-5407

r

Paul R. Perkins, PO Box 77, Weare, NH 03281-0077

r

DISTRICT #6 (Francestown, New Boston, Weare)

O. Alan Thulander, Box 240, Francestown, NH 03043

r

DISTRICT #7 (Goffstown)

Lawrence A. Emerton, Sr. 15 Medford Farms, Goffstown, NH 03045-6203

r

Richard E. Fletcher, 101 Elm Street Goffstown, NH 03045

r

John Sarette, 24 Libby St. Manchester, NH (Goffstown) 03102

d

Bruce Hunter, 23 Channel Lane, Goffstown, NH 03045-5265

r

Karen K. McRae, 469 Black Brook Road, Goffstown, NH 03045-2931

r

DISTRICT #8 (Peterborough, Sharon)

Merton S. Dyer, PO Box 3, West Peterborough, NH 03468-0003

r

Andrew R. Peterson, 63 Pine Street, Peterborough, NH 03458

r

DISTRICT #9 (Bennington, Hancock)

James C. Curran, 187 Old Dublin Road, Hancock, NH 03449

d&r

DISTRICT #10 (Greenfield, Lyndeborough, Mont Vernon)

Linda T. Foster, 3 Blood Road, Mont Vernon, NH 03057-1412

d&r

DISTRICT #11 (Wilton)

Harold Melcher, 732 Abbot Hill Road, Wilton, NH 03086

d

DISTRICT #12 (Bennington, Greenfield, Hancock, Lyndeborough, Mont Vernon, Wilton)

Pamela D. Coughlin, 66 Tater Street, Mont Vernon, NH 03054

r

DISTRICT #13 (Milford)

Gary L. Daniels, 127 Whitten Road, Milford, NH 03055-3228 r

Tim O'Connell, 483 Federal Hill Rd. Milford, NH 03055 r

Keith R. Herman, 387 Osgood Rd., Milford, NH 03055 r

Peter R. Leishman, 97 McGettigan Rd. Milford, NH 03055 r

DISTRICT #14 (Amherst)

William S. Belvin, 231 Boston Post Road, Amherst, NH 03031 r

Cynthia J. Dokmo, 23 Lord Jeffrey Drive, Amherst, NH 03031 r

Robert H. Rowe, P.O. Box 1117, 18 Jones Road, Amherst, NH 03031 r

DISTRICT #15 (Bedford)

Edward P. Moran Jr. , 19 Ministerial Road, Bedford, NH 03110-5724 r

Kathleen M. Floro, 95 Hitching Post Land, Bedford, NH 03110 r

Maurice E. Goulet, 48 Ministerial Branch, Bedford, NH 03110-5724 r

D. J. Withee, 88 Beals Road, Bedford, NH 03110 r

DISTRICT #16 (Amherst, Bedford)

Peter Bergin, P.O. Box 105, Amherst, NH 03031-3315 r

DISTRICT #17 (Litchfield)

Leon Calawa, Jr., 324 Chas. Bancroft Hwy. Litchfield, NH 03051-9800 r

Loren J. Jean, 25 Chas. Bancroft Hwy, Litchfield, NH 03051-2601 r

DISTRICT #18 (Merrimack)

Peter L. Batula, 12 Paige Drive, Merrimack, NH 03054 r

Robert W. Brundige, 19 Level Street, Merrimack, NH 03054 r

Dennis H. Fields, PO Box 0370 Merrimack, NH 03054-0370 r

Robert J. L'Heureux, 94 Back River Road, Merrimack, NH 03054-2690 r

Timothy McGough, Box 1717, Merrimack, NH 03054 r

Rose H. Arthur, 25 Island Drive Merrimack, NH 03054 d

Mary M. Moriarty, PO Box 2 Merrimack, NH 03054 d

Robert H. Milligan, 42 Patten Road, Merrimack, NH 03054-3064 r

DISTRICT #19 (New Ipswich, Temple)

Donald Carlson, P.O. Box 41, New Ipswich, NH 03071-0041 r

DISTRICT #20 (Brookline, Greenville, Mason)

Thomas I. Arnold, Jr., 10 Milford Street, Brookline, NH 03033-2446 r

Betty B. Hall, PO Box 309, Brookline, NH 03033-0309 d

DISTRICT #21 (Brookline, Greenville, Mason, New Ipswich, Temple)

Jeffrey C. MacGillivray, 256 Timbertop Road, New Ipswich, NH 03071 r

DISTRICT #22 (Hollis)

Susan B. Durham, 70 Hayden Road, Hollis, NH 03049-6200 r

Nancy W. Wall, PO Box 121 Hollis, NH 03049 r

DISTRICT #23 (Hudson)

David J. Alukonis, 121 Central Street, Hudson, NH 03051-4620 r
Lars T. Christiansen, 1 Stonewood Lane, Hudson, NH 03051 r
Robert E. Clegg, Jr., 39 Trigate Road, Hudson, NH 03051 r
Joan Tate, 104 Pelham Road, Hudson, NH 03051 r
Rudy Lessard, 115 Bush Hill Road, Hudson, NH 03051 r
Stanley N. Searles, Sr., 129 Dracut Road, Hudson, NH 03051-5423 r

DISTRICT #24 (Pelham)

James J. Fenton, 9 Dutton Road, Pelham, NH 03076-3416 r
Harold V. Lynde, 114 Jeremy Hill Road, Pelham, NH 03076 d
Philip J. McColgan, Jr., 162 Old Gage Hill Road Pelham, NH 03076 d

DISTRICT #25 (Hudson, Pelham)

Donald B. White, 13 Shoal Creek Road, Hudson, NH 03051 r

DISTRICT #26 (Nashua Ward 1)

Suzan L. R. Franks, 42 Cathedral Circle, Nashua, NH 03063-2732 r
Ruth Ginsburg, 6 Dover Street, Nashua, NH 03063 d & r
Jane E. O'Hearn, 7 Pope Circle, Nashua, NH 03063-3307 r

DISTRICT #27 (Nashua Ward 2)

Richard Larose, 36 Charlotte Avenue, Nashua, NH 03060 r
Robert S. Mercer, 11 Dinsmore Street, Nashua, NH 03060-1850 r
Mary M. Ouellette, 5 Burnside Street Nashua, NH 03060 d

DISTRICT #28 (Nashua Ward 3)

Nancy M. Ford, 56 Raymond Street Nashua, NH 03060 r
Robert A. Daigle, 133 Colgate Road, Nashua, NH 03060 d
Sylvia A. Holley, 6 Benton Drive, Nashua, NH 03060-1622 r

DISTRICT #29 (Nashua Ward 4)

Mary Gorman, 44 1/2 Amherst Street, Nashua, NH 03060 d
David E. Cote, 96 West Hollis Street, Nashua, NH 03060-3146 d
Alphonse A. Haettenschwiller, 24 Mulberry Street, Apt. 2, Nashua, NH d

DISTRICT #30 (Nashua Ward 5)

Harvey Keye, 19 Radcliffe Drive, Nashua, NH 03062 d
Donnalee M. Lozeau, 125 Shore Drive, Nashua, NH 03062-1339 r
William E. Mosher, 353 Main Dunstable Road, Nashua, NH 03060 r

DISTRICT #31 (Nashua Ward 6)

Jane A. Clemons, 177 Kinsley Street, Nashua, NH 03060-3649 d
Roland J. Lefebvre, 19 Dane Street, Nashua, NH 03060-5835 d
Leslie Mendenhall, 14 Fowell Avenue, Nashua, NH 03060 d

DISTRICT #32 (Nashua Ward 7)

Lucien Bergeron, 11 Lynn street, Nashua, NH 03060
Peter R. Cote, 68 Bowers Street, Nashua, NH 03060
Claudette R. Jean, 52 Burke Street, Nashua, NH 03060-4743

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DISTRICT #33 (Nashua Ward 8)

Eileen P. Dawe, 420 Main Street, Nashua, NH 03060
Betty Lasky, 15 MaseField Road, Nashua, NH 03062
Christine M. Konya, 10 Decatur Drive, Nashua, NH 03062-4525

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DISTRICT #34 (Nashua Ward 9)

Mary Ellen Martin, 5 Lone Star Drive, Nashua, NH 03062-3411
Dawn C. Piteri, 14 Lockness Drive, Nashua, NH 03062
Frederick Andrews, 41 Monica Drive, Nashua, NH 03062

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DISTRICT #35 (Nashua Wards 1, 2, 3, 5)

Griffin T. Dalianis, 47 Berkeley Street, Nashua, NH 03060

r&d

DISTRICT #36 (Nashua Wards 4, 6, 7, 8, 9)

A. Theresa Drabinowicz, 56A Temple Street, Nashua, NH 03060-3429

d

DISTRICT #37 (Manchester Ward 1)

Linda L. Garrish, 7 Irwin Drive, Manchester, NH 03104
Jeff Goley, 1683 N. River Road, Manchester, NH 03104
Sandra Reeves, 754 Straw Hill, Manchester, NH 03101

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DISTRICT #38 (Manchester Ward 2)

Richard F. Ahern, 191 North Street, Manchester, NH 03104
James W. Craig, 233 Linden Street, Manchester, NH 03104
Winston H. McCarty, 1514 Wellington Road, Manchester, NH 03104-4732

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DISTRICT #39 (Manchester Ward 3)

George A. LaPorte, 645 Chestnut Street Manchester, NH 03104
Peter F. Leonard, 35 Andrews St. Apt. 5, Manchester, NH 03103
Carol Ann Williams, 200 Hanover Street #407, Manchester, NH 03104

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DISTRICT #40 (Manchester Ward 4)

Lionel W. Johnson, 276 Central Street, Manchester, NH 03103-4744
Anthony F. Simon, 700 Hall Street, Manchester NH 03104
Leon P. Pepino, 73 Walnut Street, Manchester, NH 03104-4848

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DISTRICT #41 (Manchester Ward 5)

Alice McDonough-Wallace, 233 TarrytownRoad Apt 28, Manchester, NH
William J. McCarthy, 627 Central Street, Manchester, NH 03103
James A. McDonald Sr., 612 Central Street, Manchester, NH 03103

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DISTRICT #42 (Manchester Ward 6)

Benjamin C. Baroody, 1181 Bridge Street, Manchester, NH 03104-5703
Dean Ouellette, 112 Morse Road, Manchester, NH 03104
Robert E. Murphy, 331 Medford Street, Manchester, NH 03109-4526

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d

DISTRICT #43 (Manchester Ward 7)

Vivian J. Desmarais, 257 Gray Street, Manchester, NH 03104
Paul J. Dwyer, Sr. 113 Hall Street, Manchester, NH 03103-4547
Robert J. Haley, 147 Beech Street, Manchester, NH 03101

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DISTRICT #44 (Manchester Ward 8)

Raymond Buckley, 161 Faith Lane, Manchester, NH 03103-7031
Roland O. Beaupre, 2904 Brown Ave. Manchester, NH 03103
Steve Vaillancourt, 161 Faith Lane, Manchester, NH 03103-7031

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d

DISTRICT #45 (Manchester Ward 9)

William J. Desrosiers, 125 Overland Street, Manchester, NH 03103-6624
James A. Burkush, 87 Randall St., Manchester, NH 03103
Andra A. Martel, 237 Riverdale Avenue, Manchester, NH 03103

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DISTRICT #46 (Manchester Ward 10)

John M. White, 81 Alpine Street, Manchester, NH 03101
Irene M. Messier, 40 New Gate Circle, Manchester, NH 03102
Frank J. Reidy, 36 Fenton Street, Manchester, NH 03102-4608

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DISTRICT #47 (Manchester Ward 11)

Judy Courchesne, 282 Conant Street, Manchester, NH 03102
Marc Pappas, 258 McGregor Street, Manchester, NH 03102
Roland M. Turgeon, 609 Rimmon Street, Manchester, NH 03102-3127

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DISTRICT #48 (Manchester Ward 12)

Robert Chabot, 73 Joseph Street, Manchester, NH 03102-2312
Eugene L. Gagnon, 234 Joliette Street, Manchester, NH 03102-3048
Paul E. Gagnon, 175 Reed Street, Manchester, NH 03102

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**Hillsborough County Executive Committee
Public Hearing
Manchester Courthouse
February 9, 2000**

Present: Representatives: R. Mercer, W. Belvin, W. McCarty, T. Arnold, L. Bergeron, L. Calawa, R. Chabot, P. Dwyer, A. Haettenschwiller, R. LaRose, J. MacGillivray, M.E. Martin, H. Melcher, R. Milligan, F. Reidy, J. Surette, O.A. Thulander, R. Turgeon, S. Vaillancourt. Also present: Comm. Charboneau, Comm. Holden, W. Barry, C. Kirby, B. Moorehead, M. Rusch, G. Wulf, P. Grossmith, and approximately 50 members of the public.

Chairman Mercer called the Public Hearing to order at 7:10 PM and requested Rep. Belvin to lead the Pledge to the Flag.

Chairman Mercer stated the purpose of the Public Hearing is to accept public comment on the Hillsborough County Sheriff's Department Factfinders report dated November 8, 1999, for the Collective Bargaining Agreement between Hillsborough County Sheriff Department and AFSCME Local 3657, and to accept public comment on the Hillsborough County Nursing Home Factfinders report dated December 3, 1999 between Hillsborough County Nursing Home and AFSCME Local 2715.

Chairman Mercer stated that those wishing to speak are requested to fill out *pink cards* and return to the Clerk.

Chairman Mercer introduced Mr. Gary Wulf, Chief Negotiator for Hillsborough County, and asked him to give a brief overview of the Factfinders reports and to answer any questions that the public might have.

Mr. Wulf gave a brief history of the negotiations between the Hillsborough County Sheriff's Department and AFSCME Local 3657, and the Hillsborough County Nursing Home and AFSCME Local 2715. He stated that he recommends the adoption of the Factfinders report and stated they were similar in some respects and there are some marked differences in others, the key issues with regard to the Sheriff's Contract were starting wages within the Sheriff's Office and the co-pay on the Health Insurance Plan. Mr. Wulf stated there were two separate and independent Factfinders for the Sheriff's Department and the Nursing Home, respectively, but the two were very similar in their proposals for the across the board increases and the recommendations for co-pays were identical for the Health Insurance.

Mr. Wulf continued his presentation and noted that the unemployment rate is at 2% and with a per annum increase of 4.8% increase in wages. He stated that these were some of the parameters that they worked with during the negotiations. The Sheriff Department Contract has the endorsement of the Board of Commissioners and the recommendation and endorsement of the Sheriff. The Factfinders report has not been approved by the Union yet. There were four steps involved in the across the board increases, they are as follows:

2.5%	1/1/2000
2 %	7/1/2000
2 %	1/1/2001

Along with pay increases recommended there would be an increase in the Health Insurance co-pay, which would be increased from 90/10 to 80/20. With the combination of the increased health insurance co-pay, step increases, where eligible, and the across the board increases the proposal averages out to a net increase of 2.71% for F/Y 2000 and 4.34% for F/Y 2001. He stated that the County salary schedule is extremely long and the starting salary is low compared to other counties, but because of the increases referenced above the starting salary will increase to \$13.79 which places Hillsborough County mid range compared to other Counties.

Rep. Jeff Golding requested figures for the turnover rate for the Sheriff's Department. Mr. Wulf stated it was very low.

Rep. Alice McDonough Wallace noted that there was one Commissioner that did not vote in favor of the Factfinder Report and also stated from things that she has heard she was led to believe that some individuals in the Sheriff's Office would not be getting a pay increase because of the increase in the Health Insurance co-pay would affect any increase in their pay.

Rep. Larry Emerton requested a brief overview of the County Health Insurance's pharmacy benefits. Mr. Wulf stated that these benefits would not change.

Rep. John White requested the cost for the family plan for the current Health Insurance provider. Mr. Wulf did an analysis by giving an example of what an average employee making \$12.65 hr. on the family plan would get. The employee would see a net increase of \$1,477.

Mr. Gary Wulf presented the Factfinders recommendations for the Hillsborough County Nursing Home AFSCME Local 2715. He stated the across the board increases are as follows:

4%	1/1/2000
2.5%	7/1/2000
2.5%	1/1/2001

Mr. Wulf stated that along with the pay increases there would be an increase in the Health Insurance co-pay, which would be increased from 90/10 to 80/20 which is the same as the Sheriff's Department. The net cost of the Factfinder Report would be 1.66% for F/Y 00 and 4.52% for F/Y 01. It would be an average increase of 3.09% net per year, and steps would also be granted for employees.

There were no questions on the Nursing Home Factfinders Report.

There was no further public comment.

Chairman Mercer concluded the Public Hearing at 7:45 PM.

Hillsborough County Delegation Meeting
Manchester Courthouse
February 9, 2000

Present: Representatives: R. Mercer, W. Belvin, W. McCarty, T. Arnold, L. Bergeron, L. Calawa, R. Chabot, A. Haettenschwiller, R. LaRose, J. MacGillivray, M.E. Martin, H. Melcher, R. Milligan, F. Reidy, J. Sarette, O.A. Thulander, R. Turgeon, S. Vaillancourt, M. Sargent, R. Fletcher, L. Emerton, L. Foster, G. Daniels, T. O'Connell, P. Leishman, R. Rowe, L. Jean, R. Brundige, P. Batula, D. Fields, R. Arthur, M. Moriarty, D. Carlson, S. Durham, R. Clegg, J. Tate, H. Lynde, D. White, R. Ginsberg, J. O'Hearn, M. Gorman, R. Daigle, W. Mosher, R. Lefebvre, P. Cote, C. Jean, B. Lasky, D. Piteri, G. Dalianis, T. Drabinowicz, F. Andrews, L. Garrish, J. Goley, R. Ahern, J. Craig, G. LaPorte, P. Leonard, L. Johnson, A. Simon, A. Wallace, J. McDonald, W. McCarthy, B. Baroody, R. Murphy, R. Beaupre, R. Buckley, J. Burkish, A. Martel, I. Messier, J. White, M. Pappas, E. Gagnon. Also present: Comm. Charboneau, Comm. Holden, W. Barry, P. Grossmith, C. Kirby, B. Moorehead, J. O'Mara, M. Rusch, G. Wulf.

Chairman Mercer called the meeting to order at 7:50 PM.

Chairman Mercer requested that members of the Delegation be seated, if extra seats are available, members of the public may be seated. Only members of the Delegation are eligible to address the Convention and make motions. In order to create a clear record, the maker of the motion shall state their name and district. Motion must be in writing and forms are available at the front table.

Chairman Mercer requested Rep. McCarty, Clerk of the Delegation, to call the roll. Rep. McCarty declared a quorum present with 70 members.

Motion by Rep. Thulander, second by Rep. Turgeon consistent with RSA 273:A-12 III, to accept the proposed Factfinder Report dated November 8, 1999, between Hillsborough County Sheriff Department and AFSCME Local 3657. On a voice vote motion approved.

Motion by Rep. MacGillivray, second by Rep. Milligan consistent with RSA 273:A-12 III, to accept the proposed Factfinder Report dated December 3, 1999, between Hillsborough County Nursing Home and AFSCME Local 2715. On a voice vote motion approved.

Rep. R. Rowe, District 14, requested a report from the Executive Committee regarding the allegations that have been made against the Department of Corrections by the Attorney General. Chairman Mercer stated that he has not been informed by the Board of Commissioners of any specific allegations against the Department of Corrections.

Rep. Buckley, District 44, asked if a subcommittee or task force had been established to look into the allegations at the Department of Corrections. Rep. Mercer stated that the Executive Committee does not have any specific information on the allegations because they have not been officially notified. If and when something does come out then the Executive Committee will take action if appropriate.

There being no further business to come before the Delegation, on a motion by Rep. Cote seconded and adopted the meeting adjourned at 8:10 PM.

**Hillsborough County Legislative Delegation
Representatives Hall
Concord, NH
May 18, 2000**

Chairman Mercer called the meeting to order at 7:15 PM and declared a quorum present.

Chairman Mercer stated that for the record, the maker of the motion shall state their name and district.

Motion by Rep. Belvin, Chairman of the Blue Ribbon Salary Committee, second by Rep. LaRose to approve recommendations of the Executive Committee for County Elected Officials Salary, Benefits, and other Compensation pursuant to RSA 23:7. The County Convention must set the salaries bi-annually. The recommendations from the Executive Committee are as follows:

Proposed	Commissioners	Treasurer	County Atty	Register Deeds	Sheriff
2001	15,000	3,000	66,200	44,000	42,850
2002	15,000	3,000	66,200	44,000	42,850

Rep. Belvin noted that the Executive Committee voted unanimously to approve the proposed recommendations of the Blue Ribbon Salary Committee as noted above. Rep. Belvin stated that the Committee solicited written submissions from the Elected Officials. He noted that the Board of Commissioners and the County Treasurer requested no increase. Rep. Belvin also stated that after much deliberation the Committee proposed 2% for the Hillsborough County Attorney, which equates to \$1,300 increase. The Hillsborough County Register of Deeds 5%, which equates to \$1,900 and 2% for the Hillsborough County Sheriff which, equates to \$850. Rep. Belvin stated that after lengthy discussions during the deliberations it was determined that the compensation should be based on the description of the elected office and not the individual who holds the position.

Rep. LaRose stated that these are elected officers and the individuals know exactly what the salary is before running for office. He noted that this was discussed at length during the committee meetings.

In response to a question Chairman Mercer noted the members of the Blue Ribbon Salary Committee are as follows: Rep. Mercer, Rep. Belvin, Rep. McCarty, Rep. LaRose, Rep. Haettenschwiller, and Rep. Melcher.

Chairman Mercer restated the motion as noted above. The motion was unanimously approved.

There being no further business to come before the Delegation, a motion was made and sufficiently seconded and adopted the meeting adjourned at 7:25 PM.

**Hillsborough County Executive Committee
Public Hearing
Manchester Courthouse
June 20, 2000**

Present: Representatives: R. Mercer, W. Belvin, W. McCarty, T. Arnold, L. Bergeron, L. Calawa, R. Chabot, A. Haettenschwiller, B. Hunter, J. MacGillivray, H. Melcher, R. Milligan, F. Reidy, J. Sarette, O.A. Thulander, R. Turgeon. Also present: R. Charbonneau, Comm. Holden, County Attorney P. McDonough, J. MacDonald, H. Anderson, K. Giacoponello, C. Kirby, B. Moorehead, J. O'Mara, D. Parnell, D. Reidy, E.A. Robinson, M. Rusch, and approximately 30 members of the public.

Chairman Mercer called the Public Hearing to order at 7:15 PM and requested Rep. Calawa to lead the Pledge to the Flag. Rep. Mercer stated the purpose of the meeting is to accept public comment on the:

- Hillsborough County Executive Committee Proposed F/Y 2001 Budget.

Chairman Mercer stated at this time, we will accept public comment. Those wishing to speak were requested to fill out *pink cards* and return to the Clerk.

Chairman Mercer stated that Budget Subcommittee Chairmen are present to answer any questions you may have regarding a particular department. Chairman Mercer introduced the Subcommittee Chairmen, they are as follows:

Rep. Neal Kurk/Rep. MacGillivray	Subcommittee A	Nursing Home
Rep. Leon Calawa	Subcommittee B	Department of Corrections/ County Complex
Rep. Thomas Arnold	Subcommittee C	Sheriff Department
Rep. Richard LaRose	Subcommittee D	Human Services/ Special Proj.
Rep. Robert Milligan	Subcommittee E	Register Deeds / Cooperative Extension/County Convention
Rep. William Belvin	Subcommittee F	Commissioners/Business Office/Labor Relations/ Computer InformationSystems/ County Revenue/County Debt/ Insurance/ Manchester Courthouse
Rep. Robert Mercer	Subcommittee G	County Attorney/Medical Referee /Law Library

Subcommittee Chairmen gave a brief overview of their subcommittees.

Chairman Mercer noted there were a few pink cards that were submitted and called upon Rep. Mary Moriarty, Outreach Coordinator for St. John Neuman's Church in Merrimack. Rep. Moriarty stated that she was at the Public Hearing to speak in support of Southern New Hampshire Services (SNHS) funding. She noted that there were cuts in the SNHS budget and she would like to see the money put back into Fuel Assistance and Commodity Food Distribution. She gave a brief overview of these programs and stated why they are necessary programs.

Rep. Reidy spoke in support of SNHS. He stated that people from the towns would suffer if this money is cut from the budget.

Mr. Robert Steiner, candidate for Hillsborough County Commissioner for District 1, spoke in support of the Hillsborough County Budget. Mr. Steiner is concerned that even though expenses are down, taxes are increasing, and he feels this is due to the loss of \$6.2 million in revenue from the Federal Government for housing prisoners at the Department of Corrections and he would like to work with the Board of Commissioners to get this revenue back.

There was no further public comment.

Chairman Mercer concluded the Public Hearing at 7:40 PM.

**HILLSBOROUGH COUNTY EXECUTIVE COMMITTEE
CONTINGENCY FUND REPORT**

F/Y 2000

Contingency Appropriation \$507,645

Sheriff Department District Court Bailiffs

4211-010-6	Salaries/Wages	\$199,899
4211-100-6	Social Security	\$ 15,307
4211-110-6	Unemploy. Tax	\$ 531
4211-140-6	Ins/WC/Liab	\$ 3,030
4211-390-6	Other Supplies	\$ 2,999
4211-820-6	Equip. Repairs	\$ 500

Board of Commissioners

4130-230	Consulting Expense	\$ 42,750
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County Attorney

4123-010	Salaries/Wages	\$ 14,646
4123-130	Retirement	\$ 732
4123-100	Social Security	\$ 1,063
4123-120	Ins/Health	\$ 6,287

Computer Information Systems

4150-1-970	New Equipment	\$ 39,005
4150-1-681	Network Lines	\$ 6,926
4150-1-290	Other Fees	\$ 16,990
4150-1-296	New Software	\$ 13,960
4150-1-390	Other Supplies	\$ 1,000
4150-1-820	Equipment Repair	\$ 5,000

Various Salary, Social Security and Retirement	\$122,020
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Nursing Home

4414-011	Nursing Overtime	\$ 15,000
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Total Contingency Expenditure	\$507,645
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**2000 ANNUAL REPORT OF THE
HILLSBOROUGH COUNTY BOARD OF COMMISSIONERS**

The Hillsborough County Board of Commissioners is pleased to present this 2000 Annual Report on the operations and financial conditions of Hillsborough County. During this past year, the County was able to utilize \$1,500,000 in surplus to reduce the County tax rate. This was accomplished with the cooperation and diligence of all county agencies by exercising fiscal responsibility, maximizing revenue opportunities, careful budgeting, and administrative oversight. The result of this diligence was to have the County finish the year with a \$12,000,000 surplus. This surplus enabled the County to contribute \$3,000,000 to reduce the 2001 County tax rate.

The goal of the Board of Commissioners is to have an efficient, productive and cost-effective government to provide the necessary services to our citizens. One way in which we work to achieve these goals, is our budgetary oversight process. The County budget receives the closest of scrutiny and consideration from the department heads and elected officials who first review and consider their budget requests. This is the first line in controlling expenditures. The next step is for the Board of Commissioners to review all requests and make their recommendations to the Sub-committees of the Legislative Delegation, who review and make their recommendations to the Executive Committee. Following the review and recommendations of the Executive Committee, the last and final step in approving county expenditures is to the Hillsborough County Legislative Delegation. Together with the elected officials and county employees we have worked to ensure those necessary county services are provided in the most professional manner with the least impact to the County taxpayer.

The County was successful in obtaining \$993,691 in Proportional Share Payments to offset the additional costs incurred by the County taxpayer in caring for county nursing home residents whose care is more intensive. The Commissioners awarded \$913,992 in Incentive Funds to 54 social service agencies throughout Hillsborough County that provide programs for the prevention of child abuse and out of home placement of children. These programs have a positive effect both in human and financial terms.

On an historical note, Hillsborough County was one of the five original counties created by the Provincial Act of 1769. The County began to execute its legal authority on March 19, 1771. As we approach the new millennium, it is appropriate for the Board to recognize the 228 years of service provided by our dedicated professional employees who serve the needs of the County.

Respectfully submitted,

Commissioner Rhona M. Charbonneau, Chairman
Commissioner Carol H. Holden, Vice-Chairman/Clerk
Commissioner John J. McDonough

HILLSBOROUGH COUNTY NURSING HOME

ANNUAL REPORT

July 1, 1999 - June 30, 2000

Patient statistics for the fiscal year ending June 30, 2000 are as follows:

	<i>Fiscal Year 2000</i>	<i>Fiscal Year 1999</i>
Number of Admissions	104	107
Number of Deaths	70	77
Number of Transfers & Discharges	46	21

Census billing statistics for the reporting period:

Total Patient Days:	100,132
Occupancy Rate:	91.44%
Medicaid Days:	80,115
Medicare/Skilled Days:	2,181
Self-paid days (private pay):	6,298
Hospice Days:	2,041
Total Revenue: (unaudited)	\$14,421,261

Our primary concern and focus during fiscal year 2000, beyond our obvious commitment to resident care, was the recruitment and retention of staff. Although our employee turnover increased slightly during the year (from approximately 28% to 30%), we feel that we have had some success in this area since turnover rates of 50 to 100% are not uncommon to the healthcare industry today. I am deeply concerned about the number of healthcare personnel who are leaving this environment for non-health care positions, a situation that is every bit as serious as at any time in the last twenty-five years. HCNH salaries remain competitive with area nursing facilities, and our overall benefit package exceeds what the general competition offers. Our main concern with employee recruitment and retention is our inability to compete with salaries offered by area staffing agencies and hospitals. We have taken a number of steps in the last year to improve recruitment and staff retention. Early in the year we formed an in-house Recruitment and Retention Committee that meets monthly. We have increased our full time and part time rates by approximately 6-1/2%, increased our in-house pool staff and rates, conducted an open house in November, sent out over 2,500 recruitment "feeler" letters last fall, continued to advertise in the local newspaper help wanted sections, reintroduced the Employee of the Month program with great success, and initiated a \$500 hire-on bonus for qualified new hires. We tripled the number of Certified Nurse Assistant training courses held in 2000 versus the same period for FY 1999. Since the beginning of the fiscal year, we recruited 28 students to our Nursing Assistant Certification program. Of this number, 22 graduated from the course and were added to our nursing staff as either full or part time Nursing Assistants.

As mentioned in our report from last year, one of our goals for the Fiscal Year 2000 was to open our Skilled Unit. This unit did in fact open in May, however, due primarily to staffing concerns we were forced to temporarily close the 19-bed unit in late August. We expect to have the Unit back in full swing in late 2000 or early 2001. The above is one of the primary reasons why our Medicare patient days for the year dropped from 2,674 to 2,181 in FY 2000. Since we are dually certified for Medicare, those qualifying for the Medicare benefit (and

skilled nursing care) can be admitted to any available bed. However, the lack of a separate unit does have a negative effect from a marketing point of view.

Hospice patient days and associated revenues were also down from 1999 levels. The in-house hospice program began experiencing major cash flow problems due to numerous claim denials which began in the early part of 1999. Additionally, since the operating regulations for this type of program are geared toward home care providers who serve numerous clients, operating an in-house program became difficult to justify in a single facility environment. The in-house program was discontinued in July, 2000 and we contracted hospice services out to the VNA Home Health and Hospice Services, Inc. of Manchester, NH. This program is working out well for our Hospice Residents, the Nursing Home and the VNA.

Major physical plant renovations continued during FY 2000 as we completed renovations to the A2 nursing unit. The unit received a complete facelift including paint, veneer repair and replacement, replacement of the call bell system, and furniture replacement. In the next few months we will continue A2 renovations into the A2 dining room area. We continue our commitment to improve the appearance and marketability of our facility.

In April of 2000 the New Hampshire Department of Health and Human Services conducted their annual licensure and certification survey. The four-day-long survey reviewed all aspects of the facility's operation from direct resident care to food temperatures to the resident activities program. We were found to be deficiency-free, which is a tribute to an excellent, caring and dedicated staff. Once again, congratulations to all staff for a fine survey!

Subsequent to our 2001 budget submission, in the Spring of 2000, the Hillsborough County Nursing Home Executive Committee, Chairman Robert Mercer, appointed a Building Renovation Committee comprised of Representatives Kurk, Calawa, MacGillivray, Haettenschwiller, Belvin and Bergeron. The Committee was asked to assess the current and future needs of Hillsborough County Nursing Home's physical plant, including bed need, in order to effectively and efficiently repair, replace and /or redesign the building for use beyond 2020. The Committee continues to meet monthly and is expected to release their preliminary recommendation(s) to the Hillsborough County Delegation and Commissioners sometime before the end of this year.

Once again, I would like to extend a special thank you to all HCNH volunteers for their unselfish contributions of time and talent to our Residents and Patients during the past year. A special thank you also to Rita Goulet and the Hillsborough County Guild for all of their efforts on our behalf.

Bruce C. Moorehead, NHA
Administrator

HILLSBOROUGH COUNTY DEPARTMENT OF CORRECTIONS
ANNUAL REPORT
Fiscal Year
2000

This year has been another fiscally successful year for the Department of Corrections. We are committed to our mission of the safe and secure custody of all lawfully committed offenders and are also committed to our responsibility to the taxpayers to provide the greatest possible return for every tax dollar invested.

The employees of this department continue to focus on running the Department of Corrections like a business. Business management principles have been implemented throughout all levels of the organization. Although our primary concern as a correctional facility is public safety, we have joined to this effort our responsibility to minimize the cost to the taxpayers. Our strategy in this regard has been to continuously reduce or contain the costs of operation without compromise to the safety of the public, the staff and the inmates.

REVENUE GENERATION

The County inmate population is below operational capacity plus design capacity. We have made available vacant bed space. Our commitment to excellence, consistency and professionalism enables us to offer more than just "a bed in a cell"; the Hillsborough County Department of Corrections offers a high-quality "correctional service". The Lease Bed Program markets this product to Federal and State agencies and continues to generate revenue for the County, thereby reducing tax dollar funding requirements.

We also generate revenues through other avenues such as the inmate telephone service, the Work Release Program and the inmate commissary.

In FY '00, the Hillsborough County Department of Corrections brought in **\$5,050,813** in revenue.

The cumulative total of revenues generated by the Hillsborough County Department of Corrections over the last ten (10) fiscal years is **\$26,744,825**. This not only reduces the Department's net operating cost but also lightens, considerably, the tax burden for each Hillsborough County resident.

Revenue generation is an ongoing objective for this Department. We are committed to exhausting every potential to generate income for the County to drive down our net operating expense.

OPERATING COST - REDUCTION

An internal cost control and tracking system are well established. All purchase requisitions are crosschecked against the budgeted items and appropriated funds. This vital management tool enables the Hillsborough County Department of Corrections to track expenditures on a daily basis, better control these expenditures, eliminate all but absolutely necessary purchases and plan for cost-control systems in future budgets.

All internal departments have been designated individual "cost-centers." The heads of these cost-centers are held responsible and accountable for all expenditures. They are also charged with the task of identifying cost saving measures to reduce future expenditure needs. Management-by-Objective, competitive price solicitation and need prioritization continues to hold the line on costs.

Inventory control systems have been implemented throughout cost-centers enabling bidding for quantity purchases. This has allowed us to purchase bulk quantities at significant discounts, thereby further reducing our costs.

The following outlines Net Operating Expense (Gross Operating Expense less Revenues Generated):

<u>Fiscal Year</u>	Average Daily Population	Gross Operating Expense	Revenues Generated	Net Operating Expense
FY '94	397	\$10,207,166	\$1,154,528	\$9,052,638
FY '95	404	\$10,001,597	\$1,398,267	\$8,603,330
FY '96	437	\$9,816,640	\$2,213,578	\$7,603,062
FY '97	532	\$9,882,781	\$3,660,471	\$6,225,310
FY '98	606	\$10,561,013	\$4,503,605	\$6,057,408
FY '99	647	\$11,956,992	\$6,668,867	\$5,288,125
FY '00	556	\$12,040,776	\$5,050,813	\$6,989,963

AVERAGE DAILY POPULATION

The Average Daily Inmate Population (ADP) for FY '00 was 556 inmates.

PROFESSIONALISM

The Chain-of-Command organizational system focusing on individual responsibility and accountability continues to be a great success and has greatly increased the effectiveness and efficiency of the operation. Management-by-Objective is succeeding with measurable positive results in both job performances as well as in reducing operational costs.

Staff training is a continued focal point of this facility. The department realizes that the only true method to enhance the operations of all divisions that make up the Hillsborough County Department of Corrections is through effective training opportunities. FY '00 training hours totaled 34,595.50 hours.

To ensure that the facility is prepared for emergencies, 1,088 emergency drills were conducted, involving 1,634 officers. The breakdown is as follows:

- 579 Fire Procedures; involving 912 correctional officers.
- 249 Escape Procedures; involving 357 correctional officers.
- 260 Lock-Down Procedures; involving 365 correctional officers.

The Hillsborough County Department of Corrections' **Special Response Team (SRT)** has continued to enhance its program specifically in the areas of training and deployment.

1. Utilized on August 23, 1999, to respond to an aggressive and disorderly housing unit, the team's mere presence resulted in complete compliance by all inmates.
2. In an effort to emphasize the support of all staff members, the SRT was placed on 'stand-by' status during the period of December 31, 1999 to January 1, 2000. (Note: Typically, for many correctional facilities, this has been identified as a period proven to experience higher percentages of disturbances). Moreover, the computer issues associated with the conversion to the year 2000 was a concern and proper security measures were put into place. The "Millennium" came and went without incident.
3. A mock riot drill, specifically designed to evaluate SRT skills and the response of medical staff, was conducted on April 14, 2000. The SRT performance was exceptional.
4. The SRT unit continues to meet and train monthly to keep all skill levels at an optimum of proficiency.

The **Field Training Officer (FTO) Program** continues to grow and improve, assuming greater responsibilities than last year. It now includes a three-week (120 hour) Officer Candidate Orientation, which also includes physical training as well as classroom exercises.

The Hillsborough County Department of Correction's **Honor Guard** is deployed to acknowledge proper respect to those families who have lost a loved one within the law enforcement community and support to law enforcement officers who have experienced a loss themselves. The Honor Guard was deployed on 22 occasions. Two of which were more enjoyable deployments: the St. Patrick's Day Parade in Manchester and the opening of a county delegation meeting.

SERVICE PROGRAMS

- **COMMUNITY SERVICE PROGRAM:** This program provides inmate labor for projects within communities throughout Hillsborough County that would otherwise go undone due to local budgetary constraints. This year, due to staffing shortages, the program encountered a setback. The Community Service Program

was only able to provide 5,397 man-hours. This program will offer greater service to the communities as staffing levels improve.

- **OPERATION IMPACT:** This drug and alcohol awareness program is designed to provide the youth of our local community with the vivid realities of where one may end up when poor choices are made. In FY '00, 1,682 participants attended this program; a 6.75% increase over FY '99's total of 1,576 participants. This program is recognized statewide by many agencies including the Governor's Office for its tremendous success. The Board of Commissioners are particularly proud of this program and continue to support it through the 6% Incentive Fund Program.
- **LAW ENFORCEMENT RESOURCE CENTER:** Our commitment to complete and accurate offender information collection, retention, collation and tracking have made the Hillsborough County Department of Corrections a valuable source of criminal intelligence data for other agencies. Working in cooperation with the courts and Federal, State, County and local law enforcement agencies, the Hillsborough County Department of Corrections contributes to the Law Enforcement circle to help make the "system" work.
- **INMATE IMPROVEMENT PROGRAMS:**

We provide a variety of educational / rehabilitative programing as well as two reintegration programs to the inmate population. It is our belief inmates should use their time at the facility to improve themselves. Inmate programming has been tied to reduced recidivism rates across the US resulting in reduced costs to those facilities that provide programming. The following is a breakdown of program participation:

- 1,764 inmates participated in 12-Step Programs such as AA and NA.
- 2,453 inmates participated in the GED programs (English and Spanish).
- 278 GED tests were administered.
- 29 inmates received General Equivalency Diplomas (GED).
- 215 inmates participated in the English as a Second Language Program.
- 166 inmates participated in the Adult Basic Education Program.
- 60 inmates completed the Thresholds Rational-Decision-Making Program.
- 23 inmates completed the Attitudinal Driving Course.
- 1,046 hours of Anger Management / Life Skills Programming was conducted with 93 inmates receiving certificates.
- 3,240 inmates utilized the law library.

FY '00 STATISTICAL RECAP

	<u>%</u>	<u>1999-2000</u>
Men Serving Sentence	31%	58,692
Women Serving Sentence	36%	6,058
Men Awaiting Sentencing	43%	81,616
Women Awaiting Sentencing	50%	8,457
Male Lease Bed Inmates	27%	51,516
Female Lease Bed Inmates	15%	2,498

	<u>1999-2000</u>
Prisoner Days (Men)	(Tot pt+st) 191,824
Prisoner Days (Women)	(Tot pt+st) 17,013
Largest Census Day	29-Nov 689
Lowest Census Day	30-Jun 382
Escapes/Walk-away	0
Total Amount Processed - Male	4,782
Total Amount Processed - Female	610
Average Daily Population H.O.C.	556
Average Daily Population – GOFFSTOWN	17
Average Daily Admissions – Male	13
Average Daily Admissions – Female	2

	<u>%</u>	<u>ADP</u>	<u>Total Days</u>
County Inmates	74%	424	154,823
Lease Bed Inmates	26%	148	54,014
Total		664	208,837

STAFFING / RECRUITMENT

The recruitment and retention of corrections officers has reached a critical level across the nation and we are not immune. The continued strong economy and the changing priorities of the new members of the workforce have rendered state and local correctional agencies unable to compete with the flexibility of our private sector counterparts.

Despite these adverse circumstances and trends, we continue to maintain the safety and security of the general public, the staff and the inmate population while operating the facility. Consolidations of general population housing units and other staffing adjustments have reduced the number of post positions requiring staff. We are confident that the staffing levels will improve.

Of Significance

This department, as stated earlier, has generated amazing amounts of revenue over the last ten (10) years. This was accomplished through the lease bed program whereby federal agencies would use our resources (staff and facility) and, in turn, pay the county. Revenues generated each year continued to grow as did the expectation that the cash flow would never end. Few individuals outside of the county truly knew of the amount of work and commitment necessary to manage an additional 250 federal detainees.

On January 14, 2000, I became aware of an allegation of misconduct against a member of my staff. Within four (4) hours the New Hampshire State Police, Attorney General Office and Immigration and Naturalization Service were asked, by me, to investigate the claim. As the investigation proceeded, this department continued to carry out its duties. The "tabloid" style of media attention became frenzied - all seeking to validate what Hollywood peddles to the public.

On January 24, 2000, Paul Gagnon, United States Attorney, District of New Hampshire, announced the removal of all federal detainees from the local facility. As of this writing, the allegation which gave rise to the mass movement of federal detainees continues to be investigated. The investigating authority has neither contacted this department nor the Board of Commissioners with any information, which would result in the removal of any county employee from the facility. The revenue loss to the county has not been fully realized as this department did earn \$4,409,642 before the pull out of detainees. Fiscal year 2001 will be the most difficult for the Board of Commissioners and the taxpayers as there will be no income from the lease bed program.

On behalf of the management staff, I would like to express our gratitude and appreciation to the Hillsborough County Board of Commissioners, the Executive Committee of the Delegation, the entire delegation and its coordinator, the Hillsborough County Attorney's Office, the Hillsborough County Business Office and the following dedicated professional men and women of the Hillsborough County Department of Corrections.

James M. O'Mara, Jr.
Superintendent

ROSTER

Officer	Jamie	Abood	Officer	Brian	Michael	Trng. Dir.	Gifford	Hiscoe
Officer	Steve	Beaudoin	Officer	Dennis	Michaud	Captain	Marc	Cusson
Officer	Lawrence	Blackwood	Officer	Kristen	Montminy	Captain	Michael	Dempsey
Officer	Robert	Bourgeois	Officer	William	Parkinson	Captain	David	Dionne
Officer	Albert	Bourque	Officer	Teresa	Pendleton	Dep. Chief	Bonnie	Ives
Officer	Jeffrey	Bridgman	Officer	Chad	Pinciaro	Adm. Asst.	Patricia	Brusie
Officer	Michael	Briggs	Officer	Joseph	Pinkham	Mr.	Ronald	Boisvert
Officer	Mark	Cefalo	Officer	Mark	Provincial	Mr.	Humberto	Correa
Officer	Michael	Church	Officer	Alfred	Pucci	Mr.	William	Dann
Officer	Jonathan	Ciavola	Officer	Scott	Record	Mr.	Roland	Duhamel
Officer	Russell	Clancy	Officer	Michael	Robbins	Mr.	Jon	Duncan
Officer	Chad	Clark	Officer	Quintford	Robinson	Mr.	Richard	Durant
Officer	Lloyd	Clement	Officer	Daniel	Rollins	Mr.	Gerry	Gamache
Officer	Tracy	Connor	Officer	Emily	Rosov	Mr.	Stephen	Gracalny
Officer	Arthur	Cooper	Officer	Edward	Sapienza	Mr.	Warren	Harrington
Officer	Rebecca	Davani	Officer	Tony	Sawyer	Mr.	Marc	Hunt
Officer	Henry	Dickinson	Officer	Scott	Sayer	Mr.	Leo	Labrecque
Officer	Randy	Dyer	Officer	Crystal	Seymore	Mr.	Edward	Laniyan
Officer	Richard	Ferry	Officer	James	Sheldon	Mr.	Kurt	Leonard
Officer	Daniel	Flores	Officer	Luis	Torres	Mr.	Kevin	Martin
Officer	Richard	Fox	Officer	Marc	Ugugione	Mr.	Paul	Plourde
Officer	John	Gallagher	Officer	Kevin	Williams	Mr.	William	Raymond
Officer	Todd	Gardner	Officer	Tiffany	Yost	Mr.	Ronald	Roy
Officer	Thomas	Geyer	Sergeant	Angela	Boyer	Mr.	Donald	Roy
Officer	Genevieve	Gibbons	Sergeant	Walter	Brooks	Ms.	Shelia	Allebaugh
Officer	Carey	Girouard	Sergeant	Scott	Cunningham	Ms.	Cecile	Beaudoin
Officer	John	Goffin	Sergeant	Thomas	Dalton	Sister	Marguerite	Gravell
Officer	Lee	Gonthier	Sergeant	John	Kowack	Ms.	Sally	Healey
Officer	Charles	Goodale	Sergeant	Donna	Lacerte	Ms.	Ruth	Mills
Officer	David	Goithardt	Sergeant	Richard	Lambert	Ms.	Lynda	Normand
Officer	Anthony	Guthrie	Sergeant	John	LeBlanc	Ms.	Patricia	Reinhart
Officer	Brain	Hale	Sergeant	Brian	Martineau	Ms.	Marlene	Uimali
Officer	Warren	Hart	Sergeant	William	McDougall	Director	Barbara	Condon
Officer	Russell	Hartley	Sergeant	Gilles	Provost	IAS	Jessica	O'Hanley
Officer	Joshua	Hodson	Sergeant	Willie	Scurry	Nurse	Rita	Brady
Officer	Jeffrey	Hoyt	Sergeant	Joseph	Talbot	Nurse	Richard	Craig
Officer	Andrew	Jubinville	Lieutenant	Roger	Cassidy	Nurse	Maddy	Desmarais
Officer	William	Kallenberg	Lieutenant	William	Duffy	Nurse	Manam	Gamache
Officer	Mark	Kimball	Lieutenant	Elizabeth	Ellison	Nurse	Ruth	Haak
Officer	Paul	Latulippe	Lieutenant	Stephen	Gidarakos	Nurse	Nikki	Hartung
Officer	Michael	Lavoie	Lieutenant	Brian	Martineau	Nurse	Robert	Hawkins
Officer	John	Leduc	Lieutenant	James	Maylone	Nurse	Beverly	LaFluer
Officer	Paul	Lemieux	Lieutenant	Gerry	Morrisette	Nurse	Mary	Moore
Officer	Mark	Leonard	Lieutenant	Nancy	Normand	Nurse	Linda	O'Shaughnessy
Officer	David	Lepicier	Lieutenant	Jerry	Street	Nurse	Denise	Ryan
Officer	David	Loader	Lieutenant	John	Sullivan	Nurse	Margaret	Tilo
Officer	Jay	Mackey	Lieutenant	James	Vacca	Doctor	Paul	Harris
Officer	William	McBournie	Lieutenant	James	Walt	Doctor	Roland	St. Onge
Officer	Kurt	McKenzie	Asst. Trng Dir.	David	Chissom	Doctor	Charles	Ward

HILLSBOROUGH COUNTY COOPERATIVE EXTENSION

468 Rt. 13 South, Milford, NH 03055
329 Mast Road, Unit 3, Goffstown, NH 03045

Cooperative Extension has been actively delivering research based education and information to Hillsborough County residents for more than 80 years. The partnership between the United States Department of Agriculture, the University of New Hampshire, and Hillsborough County has provided a sound mechanism for ensuring that County residents have access to knowledge that enhances their ability to make informed decisions that strengthen youth and families, sustain natural resources and improves the economy of the 29 towns and two cities across our county. A network of staff on the campus of the University and in all ten counties of the state linked together by technology to one another, helps ensure Extensions ability to access and move resources quickly to identify and address societal and environmental issues.

Educators based at offices in the Hillsborough County Complex on Rt. 114 in Goffstown, the Chappell Professional Center on Rt. 13 in Milford, and the Family, Home and Garden Education Center at UNH Manchester deliver land-grant university knowledge and research in Agriculture, Family Development, Forestry, 4-H & Youth Development, and Nutrition across the county. Collectively they produce a bi-monthly newspaper reaching nearly 2,000 households each issue and individually they reach thousands more through television.

AGRICULTURE

Hillsborough County Agricultural educators provide educational programs and crop production recommendations to commercial farmers and growers (both full and part-time), agricultural businesses, town officials and departments, weekend or hobby farmers, and to homeowners. Last year more than 1,000 county farmers and home gardeners participated in 24 events held in Hillsborough County. Overall, the most practical lessons learned are through hands-on and equipment demonstrations, and by observing farming principles and best management practices on site.

Agricultural educators also team up with teachers. Last year more than 420 students and 30 teachers participated in classes incorporating various local agricultural commodities into their schools science and math curriculums. Continuations of two research demonstrations were also sited in Hillsborough County this year highlighting the effects of plant nutrient management. These projects were designed to show farmers how to maximize crop production and how to reduce the potential run-off of plant nutrients into water resources.

In responding to the special needs of small and part-time vegetable and small fruit growers in Hillsborough County, we offered a special series of five twilight farm meetings. The purpose of the Hillsborough County Farmer's Discussion Group Series was to give vegetable and small fruit growers a chance to tour other farms in Hillsborough County. Growers then were able to review others' crop production management practices and strategies and could ask other local growers questions.

With over 350,000 residents in the county, Cooperative Extension makes extensive use of the media to help serve the heavy demand. A weekly garden column is published in local newspapers with a potential circulation of over 336,000. Audiences are reached through a spring class series, evening "twilight" meetings and speaking engagements for various clubs and civic groups. Six issues of the county newsletter reach approximately 2,000 subscribers.

UNH Cooperative Extension decided in fall 1998 to support the development of an Education Center located in Manchester to serve the needs of the general public. An arrangement between Hillsborough, Merrimack and Rockingham counties allowed for reallocation of staff time to make the Center operable. It was designed to be multi-disciplinary and capable of providing education and information over the breadth of Extension's programs. The Center, staffed by highly trained volunteers, opened on January 7, 2000.

Hooray for volunteers! From January thru September, 50 volunteers answered over 7,000 calls and donated 2,813 hours!

Primary activities at the Education Center this year were the recruitment, training, support and recognition of the 50 volunteers who answered homeowner calls on the toll-free Info Line.

In the next year the Education Center will be working towards building a diagnostic clinic, renovating Stark Street Crossing Park for demonstration purposes, holding some classes and workshops and promoting and improving Manchester's community garden.

At this time, residents in all 10 counties utilize the Education Center. The greatest usage is by the three southern counties. There are one full-time and one half-time professional staff.

FORESTRY

The Extension Forester works from the Milford office and provides educational and technical assistance to forest landowners in the better use of their forest resources for income production as well as recreation, wildlife, aesthetics and watershed management.

The Forester also advises homeowners on urban tree problems as well as encourages youth groups such as 4-H, vocational agriculture and Scouting to become involved in learning and practicing good forestry.

Some of the accomplishments for this year include: 3,666 acres of forest land examined (60 landowners), 61 urban tree inspections and 30 presentations and tours conducted with an attendance of over 1,836 people.

While one third of the population of NH lives in Hillsborough County, the county is 75% forested and produces more white pine lumber than any of the other counties in the state. The forest industry is the third largest in the state, contributing \$1.7 billion worth of products and employing 15,000 people; with a history stretching back more than 350 years.

The Community Forestry Coordinator provided assistance to communities for improvement of natural resources in urban areas. Much of this was accomplished through the training of Tree Steward volunteers and their fulfillment of community project work. During FY '00, 79 Tree Stewards and two interns contributed 3,036.50 volunteer hours on projects and activities.

Hillsborough County Tree Stewards were active in projects such as watershed and land conservation efforts in Hollis, Nashua, Manchester, Milford, New Boston, Lyndeborough, Mt. Vernon, and Wilton. Tree, shrub, flowers plantings and maintenance took place in Brookline, Milford, Hudson, Hancock, Peterborough, Nashua, Amherst, and Manchester. Youth education programs were held in Merrimack, Amherst, Hudson, Manchester, and Nashua.

The Community Forestry Coordinator, assisted by Tree Stewards, focused efforts on the County's two largest cities, Manchester and Nashua. In Manchester the Manchester Vacant Lot and Restoration Committee, *established in FY 99*, targeted the Pine Street Community Garden; Cedar Street Family Park; and a degraded lot along the Piscataquog River. The Committee applied for three grants, the first two totaling \$18,000 were both received. The third grant, through the Manchester's Supplemental Environmental Projects Program (SEPP) has been approved but the final figures are still being negotiated. Tree Steward and Master Gardener volunteers worked together in partnership with the Currier Gallery of Art to help restore the landscape of the Zimmerman House, designed and built by Frank Lloyd Wright. The partnership began in November 99, and implemented several projects including; an engineered plan to deal with a drainage issue; reconstruction of the lawn; and maintenance and planting of flowerbeds.

In Nashua, the Community Forestry Coordinator worked with Tree Stewards and Nashua organizations on several projects that addressed the City's environmental needs. Projects included landscaping with the Nashua Pastoral Care Center's Transitional Housing program. Both the women and children helped with the planning, planting, and maintenance of the landscapes around their homes. Nashua Parks and Recreation Department established a working relationship with the Tree Steward Program. The Tree Stewards began to help them streamline the annual citywide beautification program. Discussions have also begun on the future of the City's trees. Other Nashua activities include the creation of a small community garden, landscape renovations for a woman's shelter and a presentation to the Nashua Board of Aldermen.

FAMILY DEVELOPMENT

Thousands of Hillsborough County residents received practical, research-based information about child and adult development, family money management, nutrition and food safety. Extension educators and trained volunteers reached residents through workshops, newsletters and publications, helping them make informed choices about real life issues. In response to a national health risk, Extension helped reduce the risk of food-borne illness in the county through the Safety Awareness in the Food Environment (SAFE) program. In Hillsborough County, 158 food managers and workers learned the importance of handling and serving food safely through the SAFE program.

Through the Expanded Food and Nutrition Education Program, 55 limited income adults completed a series of lessons covering basic nutrition, food shopping and meal planning. Over 620 youth in the Manchester and Nashua schools participated in a series of nutrition education lessons. Additionally, 200 limited income youth participated in summer nutrition education and gardening programs. To assist with the school and garden programs, 43 volunteers were recruited, trained and supervised.

Educators worked with childcare providers, after-school programs, public schools, businesses, community resource centers, and other agencies and organizations to increase support to individuals, families and their communities. Better Kid Care for child care providers, Family Focus Parent Educator Training, Financial Empowerment for Women, Taking Charge of Your

Finances, and Managing Money and Stress were some of the workshops and trainings conducted by county educators. The NH Celebrates Wellness project as well as facilitation of strategic planning sessions for agencies serving high risk communities made significant impact, locally and statewide.

4-H YOUTH DEVELOPMENT

4-H'ers participated in projects, thereby acquiring and enhancing life skills. A total of 3,264 youth participated in: 4-H county, community and family 4-H clubs; after school programming provided by 4-H; and school enrichment programs. Four hundred and ninety six volunteers worked with the county 4-H programs. Eighty four people participated in two 4-H Family Nights Out; science was the theme of the first, international cultures the theme of the second. *In-Touch Science* training was conducted for six leaders in the areas of: *Chemistry and the Environment, Plants and Engineering, Foods and Fabrics, and Fibers and Animals*. 52 youth, five youth leaders and adult staff participated in Science Connections, a week long program at the 4-H Youth Center, New Boston. In addition, 12 youth participated in a similar program held at the Nashua Children's Home. Two sewing camps were held for 22 4-H members. Six teen members completed the *Marketing You Resume* project, were interviewed by the county 4-H Advisory Council and sent on for state consideration for state and national awards. Two were selected for state interviews, one of whom was selected to represent NH at the National 4-H Congress in Atlanta, GA in Nov.

In addition to traditional 4-H formats, programming has been offered to reach underrepresented audiences. These have been partnership based and include family events. Two major vehicles for this have been the 4-H Green Thumb Team and the 4-H Water Wizards program. The 4-H Green Thumb Team, was developed and cosponsored by 4-H and the Expanded Food and Nutrition Program with teaching gardens located at the Goffstown County Complex and the Manchester Housing Authority. This intergenerational garden and nutrition science program included: weekly summer programs for 125 first and second grade daycampers from the YMCA Allard Center and 40 youth from the Manchester Housing Authority; monthly programs for 25 children and their families; special programs for 60 children from the Salvation Army, a garden program for seniors at the Nashua Crossings Assisted Living Center and a summer garden program for 15 youth through the Amherst Recreation Dept. Further, Hillsborough County 4-H has been working with 20 volunteers and the NH Dept of Environmental Services to develop the 4-H Water Wizards program, an adaptation of Project WET. As a result, 4H Water Wizards provided programs and training in aquatic education at the NH Drinking Water festival (over 600 youth), the Hillsborough County Conservation Field Day (125 youth), NH Envirothon (15 teachers), eight 4-H clubs or groups (over 35 youth), and a four session canoe project for teens from the Manchester Housing Authority in conjunction with the NH Appalachian Mt Club Paddlers (17 youth).

The Emerald 4-H Club from Antrim planned and ran a horse show in September. This was a project that the club members worked on for over six months. Planning and running this show gave the youth many opportunities to use their life skills. The show was done as a community service project and the profit of \$800 was donated to the NH Junior Diabetes Foundation of NH.

STRENGTHENING NH COMMUNITIES

Cooperative Extension participates in initiatives across the county and throughout the year that strengthen and develop communities and their residents. One such initiative is the Community Profile. This community based, day and one half long event, is planned by a local steering committee with technical support from an Extension educator and is a response to

local problems and challenges faced by a community. Extension has been working since Spring 2000 to plan a series of six profiles in Manchester. Five neighborhood profiles and a citywide profile are being planned for January through May 2001.

An additional Strengthening NH Communities initiative is the Teen Assessment Project (TAP). TAP is a research based youth survey that provides the local community with data on family composition, alcohol, tobacco, and other drug use, sexuality, emotional health, parent-teen relations and use of extra curricular time. The Nashua School District conducted TAP in December, 1998. Results, which were disseminated to parents, students, faculty, youth serving agencies and the faith community have provided valuable information to youth serving agencies in their grant writing efforts designed to address risk behaviors of Nashua area youth.

The Merrimack Community TAP Survey Committee administered the survey to 1,940 7th through 12th graders, and began plans for dissemination of results. The Contoocook Valley Regional High School took the survey as part of the Monadnock United Way TAP survey. Results have recently become available and are being disseminated.

Other SNHC efforts include a day-long training, "Building a Culturally Competent Community," designed and conducted in collaboration with health and human service organizations in Manchester. Extension's facilitation of a neighborhood task force in Nashua resulted in the creation of a neighborhood newsletter whose editorial board includes a resident, an alderman and a social worker.

Daniel F. Reidy, Administrator
Cooperative Extension

HILLSBOROUGH COUNTY REGISTRY OF DEEDS
F/Y 00 ANNUAL REPORT

The Registry of Deeds generated \$3,157,387 in revenue for fiscal year 2000. Over 24.5 million in real estate transfer fees were remitted to the New Hampshire Department of Revenue Administration. There were 85,598 documents recorded.

I enjoy presenting my own slide presentation on county government to various organizations. People are amazed at the services offered by the county. There have been numerous groups representing registries, law firms, abstractors and title companies throughout New England touring my Registry. The Hillsborough County Registry of Deeds continues to be a model for other registries.

The sale of CD-ROM indexes and images has increased. The creation of a website that will generate revenue is my next priority. Future changes in technology will allow me to improve both customer service and staff efficiency.

The users' fee has increased our revenue by \$368,012.34. This money is being utilized for new equipment, optical imaging conversion projects and expanding customer services. These funds reduce my budget.

I am fortunate to have the support of a professional staff and dedicated Deputy, Annette Jacques. Representative Milligan, Chairman and Representative Melcher, Vice-Chairman of my budget committee and the committee members continue their hard work. You, the Commissioners, the Executive Committee, and the Delegation are to be commended for your interest and direction. All have contributed to the success of the Registry.

Judith A. MacDonald
Registrar of Deeds

HILLSBOROUGH COUNTY REGISTRY OF DEEDS
F/Y 00

INCOME STATEMENT

REVENUE

Other Fees	\$1,778,285.00
4% Commission	\$1,027,595.80
Copy Fees	\$ 310,213.00
Sheriff's Fees	\$ 7,634.00
Wire Transfers – IRS	\$ 6,909.00
 Sub Total	 \$3,130,636.80
 Less Unpaid Deposited Items	 (\$ 11,299.68)
 Total	 \$3,119,337.12

RECEIVABLES

Recording and Copy Fees	\$ 38,952.08
 Total	 \$3,158,289.20
 Less Bad Debts	 (\$ 901.76)
 <u>GRAND TOTAL</u>	 \$3,157,387.44

**2000 ANNUAL REPORT
OFFICE OF THE HILLSBOROUGH COUNTY SHERIFF**

The Office of the Hillsborough County Sheriff continues to provide an array of services to the residents of our state's largest populated county. The workload of this office is directly proportional to the number of citizens of the southern tier of our state. The Office of the Sheriff has a variety of duties and responsibilities. Here in Hillsborough County, this office serves the two largest populated cities in New Hampshire, Manchester and Nashua, as well as twenty-nine towns. As the population approaches 360,000 residents in Hillsborough County, the demands on our resources grow. Our staff of deputies is police academy certified police officers. Law enforcement responsibilities dictate that deputies need to be ready and trained to deal with any situation as they occur in addition to the job functions of this office as listed in this report. A statistical summary of our activities of the Office of the Hillsborough County Sheriff is included at the end of this report.

The following is a summary of the five divisions of the Office of the Hillsborough County Sheriff:

TRANSPORT DIVISION

The Transport Division is primarily responsible for prisoner transport and custody, to and from correctional facilities from around New Hampshire. This division is also responsible for transporting inmates to and from the eight District Courts in Hillsborough County, in addition to the two Superior Courts in Hillsborough County. It is possible to have 32 courtrooms in session at the same time, with up to twice that number of court officers on duty protecting the courts and guarding prisoners.

The challenge is to continue to handle and accommodate orders from the courts to transport, guard and then return prisoners and juvenile offenders from locations across New Hampshire. In addition, those prisoners requiring medical or psychiatric treatment must be transported and guarded at medical facilities. This year we performed 14,627 prisoner transports. I continue to be concerned that the pressure to transport more prisoners faster, to and from more distant locations around the state increases the risks to my deputies, court staff and the general public. Anytime an inmate is outside the secure confines of a correctional facility, the opportunity for escape is greatly enhanced.

Continual training is critical to maintaining our deputies' proficiency and in turn, minimizing potential liability to the county and it's taxpayers. **It is my professional opinion, based on over forty years of service in the law enforcement field, which the best defense against potential liability for the county is to provide continuous training and education of department personnel.**

CIVIL DIVISION

The Civil Division is responsible for serving all types of civil process from courts, not just in New Hampshire, but from around the country, if the person being served resides in Hillsborough County.

Increasing numbers of domestic violence orders and other types of emergency restraining orders, including court ordered transfers of physical custody of children, consume many man hours. When these types of emergency orders are received from the courts, service of these orders must be expedited. A person's life, in many instances, depends on our deputies enforcing these emergency orders issued by the court immediately.

The deputies assigned to the civil division provide a neutral, professional presence enforcing orders of the court, in what are in many circumstances, divisive and volatile issues, involving family disputes, custody disputes, landlord and tenant disputes and domestic violence matters. The importance of the neutral presence of a deputy sheriff insures that the legal rights of all parties in these types of issues are maintained. In addition, sensitive court orders, particularly child custody issues and landlord/tenant matters are handled in a fair and professional manner.

In addition, the Civil Division also logs all writs received for service, prepares invoices and processes the returns of service for each individual writ. The Civil Division also handles all civil bench warrants issued by the District Courts around the state. This office continues to process and clear a large number of civil bench warrants, the majority of which involve small claim disputes, and a defendant's failure to appear in court.

CRIMINAL DIVISION

Over the past several years the Criminal Division of the Sheriff's Office has evolved to encompass many aspects of criminal law enforcement throughout Hillsborough County. The primary mission of the Criminal Division remains the enforcement of arrest orders issued by the Superior Court. The majority of the offenses specified in these orders are felony offenses, ranging from driving offenses to serious offenses up to and including murder. The tracking of these fugitives often involves working with out of state agencies, tracking of criminals across state lines, and the extradition of those individuals back to New Hampshire to face their charges.

The division is also responsible for the enforcement of arrest orders issued against non-supporting parents. The enforcement of these arrest orders relieves the burden on the taxpayer, who is left to pick up the expense of support in absence of the non-supporting parent.

The criminal division also works very closely with the Court Security Division in coordinating and providing security for jury views and other high profile or high-risk security functions that require a low profile security presence.

The criminal division has worked closely with local, state and federal agencies to accomplish its mission, and has also assisted those agencies in their investigative missions. Over the past year the Sheriff's Office has coordinated and conducted two warrant sweeps involving several law enforcement agencies, and has also assisted several agencies with ongoing investigative efforts. The Division also is the primary investigative body for criminal investigations initiated at the Sheriff's Office.

Through it's philosophy of cooperation with other agencies and the public the Criminal Division is working towards creating a safer countywide community for Hillsborough County Taxpayers.

COMMUNICATIONS DIVISION

Our Communication Center continues to provide emergency dispatch services, twenty-four hours a day, seven days a week to the following towns:

POLICE

Francesstown, Greenfield, Litchfield, Mason, New Ipswich, Peterborough, Temple

EMS (AMBULANCE)

Mason, Souhegan Valley Ambulance

HIGHWAY

Mason, New Ipswich, Temple

FIRE

Mason

Revenues from the above services in the Communication Center help to reduce the tax rate.

A statistical summary is included at the end of my report.

COURT SECURITY DIVISION

The Court Security Division is responsible for both perimeter security and security in the courtrooms at the Superior Court houses in Nashua and Manchester.

Also, this division is responsible for prisoner control at the District Courts around the county.

The job of controlling inmates at the District Court level is a very serious one. Some of these prisoners are still under the effects of drugs and/or alcohol abuse during arraignment following initial arrests off the street, creating at times even more volatility in our courthouses. Continuing training of our court security officers is the key to maintaining a safe and secure environment in our courthouses.

Our court security divisions at the Superior Courts both in Nashua and Manchester continue to insure a safe and secure environment for the court and public to conduct judicial proceedings.

The numbers of people in and out of our courthouses continues to grow.

SUMMARY

As I complete my eighth year as your county Sheriff, I will continue my commitment to the citizens of Hillsborough County to provide a high quality of service in a fiscally conservative manner. I will continue to assist the local, state and federal police agencies around the county wherever and whenever possible. This past year, we joined forces with the Nashua Police

Department in conducting, 'Operation Round Up', a joint effort to effect arrests of defendants on outstanding active warrants. This operation was a success and similar types of joint operations are being planned for the future.

On a more positive note, our participation in a crime prevention initiative for senior citizens, called the Triad Program, with the Manchester Police Senior Services Unit continues as time allows. TRIAD is a national crime prevention initiative to provide crime prevention tips to our senior citizens and reduce their fear of crime, enhancing their quality of life. It is my goal to expand this program into other areas of the county in the coming years. This past year's focus has been on talking with our seniors about telephone scams and frauds.

We also installed new software at the office this year. Currently, software is operational in the civil and criminal division and is being installed in the communications division. This new software will cross check names of wanted people between the different divisions in the office. This will improve the office operations.

In conclusion, I wish to thank my staff of deputies, as well as our administrative support staff who man the office and the cruisers every day getting our job done. I am very proud of our employees, many of whom have been providing good reliable service to our citizen's for many years. I would also like to thank the other county Departments; the members of the New Hampshire Legislature; the Board of County Commissioners; the Justices of the Superior and District Courts across the county and their staffs; the members of the Bar Association; federal, state and local police agencies; my fellow Sheriffs from around the state; and the citizens of the county for their continued support.

Walter A. Morse, Sheriff

OFFICE OF THE HILLSBROUGH COUNTY SHERIFF
2000 STATISTICAL SUMMARY
JULY 1, 1999 - JUNE 30, 2000

COMMUNICATIONS DIVISION

Computer Log Entries	\$87,610
Telephone Calls Received	\$151,122
Radio Transmissions	
Revenue	\$681,406
	\$ 49,007

COURT SECURITY DIVISION

• Revenue, AOC reimbursement	\$ 796,245
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CIVIL

Writs Processed/Served	\$27,618
Revenue	\$ 299,756

TRANSPORTATION

Prisoners Transported	\$14,627
• Revenue, U.S. Marshal Transports	\$ 5,163

CRIMINAL DIVISION

Felony Capias Received	478
Felony Capias Processed	488
Bench Warrants Received	623
Bench Warrants Processed	568
Child Support Capias Received	221
Child Support Capias Processed	220
Equity Capias Received	11
Equity Capias Processed	16
Total New Warrants Received	1333
Total Warrants Processed	1292

Extraditions Performed	134
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Reimbursement from Extraditions	\$ 51,149.50
TOTAL Bail collected	\$ 33,073.00

TOTAL Revenue	\$ 1,185,386.50
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HILLSBOROUGH COUNTY ATTORNEY

2000 ANNUAL REPORT

As the annual report for the year 2000 for the Hillsborough County Attorney's Office is being prepared, we are moving closer and closer to the November 7, 2000 upcoming presidential election. This is a time of great expenditure of energies and resources for the interested parties and candidates for all elective offices, whether these offices be small local offices or offices of the greatest national significance. Although at the time of the preparation of the annual report we do not know the results of the election, we know that the voters will expect each office holder to do his or her very best in carrying out their duties and responsibilities as the elected office holder. All office holders are expected to oversee the management of their office in the most responsible and economical fashion that is humanly possible. Accordingly, the preparation of the Hillsborough County Attorney's budget demands that we do everything to keep the cost of the operation of county government as economical as possible.

For as long as memory serves, the major focus of the Hillsborough County Attorney's Office is and has been the prosecution of felony crimes and misdemeanor offenses committed within our county. The spotlight of community interest never seems to shift from matters of key issues which in this day and age is the subject of domestic violence. These challenging cases continue to demand the highest level of prosecutorial effort to insure the safety of all victims subjected to this most devastating of offenses. As in the past, both the district and the superior courts deal with the challenge of processing these cases in a timely and sensitive fashion to insure that justice is administered to both the accused and the victims of these crimes. Our community is again fortunate to receive, through the Manchester Police Department and the Hillsborough County Attorney's Office, money from the Violence Against Women Grant that originates with the federal government and is overseen by the Attorney General's Office. The funding that our department received was supported by Grant No. 2099W061 awarded by the Violence Against Women Grants Office, Office of Justice Programs, US Department of Justice. (Points of view in this document are those of the County Attorney and do not necessarily represent the official position or policies of the US Department of Justice.) The intent of these grants is to curb the spread of domestic violence in the community. Its resources are well utilized. Our county and our office is most fortunate to have these resources at its disposal to handle these most challenging cases in both the Manchester District Court and Nashua District Court. The resources from these grants make it possible for our office to employ a full-time prosecutor in the Manchester District Court. One of the key aspects in this process is the mutual assistance provided by the Manchester Police Department, the Nashua Police Department, and the Department of Corrections. The docket of the district courts is dominated by domestic violence cases which, on some days, can make up to as much as one-third of the total daily workload. It is the feeling of the individuals involved in the prosecution of these cases on a day-to-day basis that the most effective way to combat this problem is to approach it from a team perspective. Fortunately for us all, the combined efforts of personnel at the federal, state, county and municipal levels do an enormous amount of work to address the community's needs as it deals with the most explosive problem of domestic violence.

One of the Hillsborough County Attorneys Office's most important assets is its Witness Advocate Program and the people who work in the program. The program's director, Catherine M. McNaughton, has generously and selflessly devoted her professional career to working here with the victims of violent crimes for the last 15 yrs. Her goal has been to make it possible for those victims to deal with the challenge of pre-trial stress and ultimately to testify in the cases in which they have played such an integral role. The work that she and her fellow advocates perform make for the invaluable cooperation and communication between the victims of those crimes and our counsel who must work together in the presentation of these cases in court. Our office has been fortunate to receive federal funding for an additional victim/witness advocate position, which was filled by Priscilla Standish-Barry. This project was supported by Grant No. 99-VA-GX-0033 awarded by the Office for Victims of Crime, Office of Justice Programs, US Department of Justice. (Points of view in this document are those of the County Attorney and do not necessarily represent the official position or policies of the US Department of Justice.) The success in the handling of these cases relies upon the quality of the relationship that develops between our advocates, the victims and the staff attorneys in our office. Without that link, that most difficult job would be made even more challenging. The community is indebted to Director McNaughton and her staff for their devotion to the cause of assisting victims of criminal wrongdoing by guiding them through the experience of testifying in the courts of the State of New Hampshire.

The year 2000 was again a time in which the unwise and the unwary thought that it would be profitable to sell controlled substances in Hillsborough County. Unfortunately, those people overlooked the fact that many of the people that our superior courts incarcerate have done so as a result of violating the Controlled Drug Act. While the resources are limited, we continue to benefit from the full involvement and cooperation of the United States Attorney's Office, DEA, INS, FBI, the NH State Police, the Hillsborough County Sheriff's Office, the Manchester and Nashua Police Departments and all local police agencies throughout the county in dealing with our fight against drug abuse. As in past years, one of the major leaders in this fight has been United States Attorney for the District of New Hampshire Paul M. Gagnon, who working in conjunction with the members of his staff and the federal law enforcement community, has continued to pursue Operation Street Sweeper here in Hillsborough County. This program has led to a significant number of warrants, arrests, indictments and prosecutions which have sent a loud and clear message to those who would violate the law that their actions will not go unnoticed or unprosecuted. Prosecutions from these cooperative investigations and sweeps have resulted in convictions in both the US Federal Court in Concord, NH and the superior courts in Hillsborough County. The same spirit of this cooperative effort exists between members of the Attorney General's Office and the Hillsborough County Attorney's Office. The efforts of Assistant Attorneys General Brian Graff and Jane Ellen Young, whose major workload focuses on the prosecution of large drug transactions, continues to send a chilling message to those who would traffic in drugs here in Hillsborough County. Those who do, do so at their peril. Fortunately, resources have been made available to the Hillsborough County Attorney's Office through the Attorney General's Office for a federally funded drug prosecutor, who in the person of Assistant County Attorney Kristin Z. Wilson pursues these dealers with a vengeance. This project was supported by Grant No. 99-DB-MU-0033 awarded by the Bureau of Justice Assistance, Office of Justice Programs, US Department of Justice. (Points of view in this document are those of the County Attorney and do not necessarily represent the official position or policies of the US Department of Justice.)

For the third year in a row the Hillsborough County Attorney's Office has participated in a federally funded DWI Sobriety Checkpoint Program. This team effort in which the NH State Police, the Manchester Police Department, the Hillsborough County Attorney's Office, in particular Joceline M. Champagne, present educational programs for checkpoint officers in the preparation of the implementation of these programs. The checkpoints were set up this year throughout the State of New Hampshire. These checkpoints were successful in that they screened a number of DWI related offender types from operating motor vehicles on the roads throughout our community. Once again, our office worked closely in cooperation with Assistant Deputy Commissioner of Safety John A. Stephen who has been one of the major proponents of this program. Our county and our office is grateful and appreciative of all of the efforts that the Department of Safety and Attorney Stephen provides for us in this and all matters of mutual concern.

The year 2000 has been another extremely busy time for the Manchester District Court and its Chief Justice William Lyons and Associate Justice Norman Champagne. Both justices working closely with visiting justices rely on Clerk Paula Hurley to manage a docket that is enormous. Once again our office has been fortunate to have working in the Manchester District Court, Domestic Violence Prosecutor Jennifer Sandoval, who performs her duties in the district court handling the most challenging of domestic violence cases. Attorney Sandoval's cases are presented in the same setting as are the cases prosecuted by the staff of City Solicitor Thomas Clark in an atmosphere where the number of cases that are presented are forever increasing and challenging in nature. Both the Manchester District Court and the Nashua District Court represent, perhaps, the two busiest district courts in the entire State of New Hampshire. The Nashua District Court's Chief Justice H. Philip Howorth and Associate Justice Thomas E. Bamberger must feel as though they will never get a moments peace. The workload handled by the Manchester District Court and the Nashua District Court is unrelenting. Overworked would be the best way to describe the staff of both the courts, yet they never fail to provide the community with the very best legal management service in the handling of countless numbers of cases on a daily basis.

The Clerk's Office in both the northern and southern districts of Hillsborough County are skillfully managed and overseen by their respective Clerks, John M. Safford and Marshall A. Buttrick. Fortunately for all of us, their support staff is talented, capable, hardworking and experienced. They are able to handle the management of tremendous caseloads in an efficient and speedy fashion. Our office is fortunate to be able to work closely with the Clerk's Offices. Both agencies have enjoyed a smooth and efficient handling of cases that come through the superior court. The excellent working relationship that we maintain with the Clerk's Offices is one of the great benefits of joint community services provided by county and state employees to its community.

The police departments of the 29 towns and 2 cities continue to ask questions of our office and seek solutions to the many challenges that they face on a daily basis. Those challenges illustrate the quality of the personal commitment of the members of the law enforcement community that work for us in Hillsborough County. These dedicated professionals make it possible for us to live safer lives as a result of the commitment that they make to all of us. We continue to owe them the highest debt of appreciation and gratitude for the work they perform each day in allowing us to live our lives in safety. One of those hardworking professionals is Donald Gross who recently became Chief of the Nashua Police Department.

Once again the year 2000 illustrates the benefits of the excellent working relationship we maintain with the Attorney General's Office for the State of New Hampshire. Attorney General Philip McLaughlin is always ready to assist our office along with the law enforcement community in Hillsborough County in our challenging efforts to work here in the courts of our state. His staff never ceases to be ready, willing and able to assist us in our fight against crime in Hillsborough County. Our thanks are extended to the Attorney General's Office Grant Coordinator Mark Thompson who continues to be supportive of our efforts to wage war against illegal drug traffickers and those who would commit domestic violence here in Hillsborough County. Without Mr. Thompson's continued support the Hillsborough County Attorney's Office would be remarkably challenged to locate the necessary resources to fund its drug prosecutor, domestic violence prosecutor and victim/witness advocate programs. The Attorney General's Office continues to produce the highest quality of appellate work in its handling of cases that are appealed from the superior court here in Hillsborough County. We continue to appreciate all of the special efforts Attorney General McLaughlin and the members of his staff perform for our office on a daily basis throughout the year.

The year 2000 found that our County Commissioners, the Executive Committee, the full Delegation and the NH Association of Counties were extremely busy in their performance of their various duties. These groups are appreciative of the fact that they can call upon the talents and expertise of Assistant County Attorney Carolyn M. Kirby, who is recognized as an invaluable asset in assisting these groups in dealing with the intricacies of managing Hillsborough County. Attorney Kirby provides legal counsel to these groups and all departments within Hillsborough County. This presents a tremendous saving in capital outlay by the county. Her guidance in resolving civil cases has saved Hillsborough County much in the way of jury verdicts and civil settlements. The full Delegation, Executive Committee and the Commissioners continue to appreciate and benefit from the work that she does for all of us. Attorney Kirby continues to deal with challenging issues in the field of personnel litigation. She responds to pleadings filed by inmates and federal detainees held here and in other institutions throughout the State of New Hampshire. These incarcerated subjects often file claims in the Federal District Court in Concord on matters which include complaints ranging from medical treatment at the Department of Corrections to issues of religious freedom. Attorney Kirby enjoys great success in handling these matters in both the state and federal courts. Labor issues continue to monopolize a great deal of Attorney Kirby's time. We have again enjoyed remarkable success in arbitration cases. Awards are generally resolved in favor of the county to the appreciation of us all. Attorney Kirby diligently works in the resolution of management issues regarding personnel, inmates and residents of the Nursing Home. She has done so in such a way as to avoid expensive litigation for the county. She is regularly sought out by members of the Sheriff's Office on issues that involve the carrying out of their duties as members of the law enforcement community. She is always available to assist us in the areas of contracts, service agreements and vendor issues which make the operation of all of our departments run smoothly. The benefit of having Attorney Kirby available to our local and state elected officials is that she can provide expert civil direction and guidance in matters of remarkably complex issues. We are eternally grateful to her and pleased to be able to provide that service to the county.

Members of the Hillsborough County Attorney's Office appear on a regular basis for the State of New Hampshire at extradition hearings, habeas corpus hearings, sentence reduction hearings and bail hearings from our court and the Parole Board. The frequency and number of these cases continue to expand the workload of our already busy prosecuting attorneys. We are often asked by other states to handle the subpoenaing of witnesses who come from other jurisdictions to New Hampshire. In an effort to assist these other states, we handle the court proceedings here in New Hampshire to facilitate the recovery of those witnesses to other states. We enjoy assisting these other states in this process and seek the same assistance when recovering witnesses to New Hampshire who have traveled to other states. We often appear at parole hearings held at the New Hampshire State Prison where we present our objections to the release of violent criminals in an effort to provide safety to the community. We continue to pursue these efforts to insure that the truth and sentencing statutes continue to have meaning for those who are sentenced and the community from which they come.

Our office continues to appreciate and benefit from the existing intern programs that exist at educational institutions located throughout the State of New Hampshire and neighboring states. Schools such as St. Anselm's College, the University of New Hampshire, Notre Dame College, Franklin Pierce Law School and Suffolk University Law School are just but some of the schools which make it possible for our intern programs to be staffed by the brightest members of our legal educational community. All of the members of the Hillsborough County Attorney's Office continue to be grateful and appreciative of the generous contributions that the educational community provides our staff in the placing of the interns in our office. They make great sacrifices in assisting the staff in resolving the day-to-day challenges of prosecuting here in Hillsborough County.

As has been said in the past but continues to be a daily truth, we continue to appreciate the continued help and assistance we received from Hillsborough County Commissioners Rhona M. Charbonneau, Carol H. Holden and John J. McDonough. Resources made available to us as a result of the cooperation and support of the Executive Committee and the full Delegation for Hillsborough County make it possible for us to keep stride with the apparently unlimited resources made available to the Public Defender and the defense bar. Without these essential working resources we would not be able to keep ahead of the defense bar in its efforts to insure the protection of defendants' Constitutional rights. The County Attorney's Office is equally grateful to the community for its continued support of the work we do and the contribution that we make in insuring that they are well represented in the superior court. We again look forward to an exciting upcoming year in working here in the superior court. Invaluable assistance has continued to be provided to us in a limitless fashion by Delegation Coordinator Marsha Rusch, the staff of the Hillsborough County Business Office, Sheriff Walter Morse and the members of his staff, Department of Corrections Superintendent James M. O'Mara, Jr. along with the staff of the Hillsborough County Department of Corrections, Administrator of the Hillsborough County Nursing Home Bruce Moorehead and the members of his staff, Hillsborough County Register of Deeds Judith A. MacDonald and her staff, Human Service Administrator Ellen-Ann Robinson and her staff, Hillsborough County Register of Probate Robert R. Rivard and Cooperative Extension Administrator Daniel Reidy. We are today, as in the past, forever indebted and thankful for the support and cooperation of all governmental agencies in our work here in the Hillsborough County Attorney's Office.

Without that continued support and cooperation we would not be able to accomplish the successes that we have had in the year of 2000. We look forward to another challenging and exciting year in 2001. We hope to do so with the continued success that we have seen in years past. On behalf of all members of the staff at the Hillsborough County Attorney's Office and myself, I thank you for the exciting opportunity to serve the Commissioners, the Executive Committee, the full Delegation and the public in 2000. We look forward to that continued challenge, responsibility and thrill in 2001.

Peter McDonough
Hillsborough County Attorney

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE

GENERAL PURPOSE FINANCIAL STATEMENTS
WITH SUPPORTING SCHEDULES

FOR THE FISCAL YEAR ENDED JUNE 30, 2000

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**MASON+RICH**PROFESSIONAL
ASSOCIATIONCERTIFIED
PUBLIC
ACCOUNTANTS**INDEPENDENT AUDITOR'S REPORT**

December 15, 2000

Board of County Commissioners
County of Hillsborough, New Hampshire

We have audited the accompanying general purpose financial statements of the County of Hillsborough, New Hampshire as of and for the year ended June 30, 2000 as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The combined financial statements referred to above present fairly in all material respects, the financial position of the County of Hillsborough, New Hampshire at June 30, 2000 and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

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Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying individual fund financial statements listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements and in our opinion, are fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

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Respectfully submitted,

MASON + RICH PROFESSIONAL ASSOCIATION
Certified Public Accountants

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 2000

	Governmental Fund Types			Proprietary Fund Types			Fiduciary Fund Types			Account Groups			Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects	Enterprise	Agency	General Fixed Assets	General Assets	General Long-Term Debt	General Debt					
									Fund Type	Fund Type	Fund Type			
ASSETS														
Cash	\$27,774,015	\$-	\$-	\$117,703	\$112,493	\$-	\$-	\$-	\$-	\$28,024,211				
Temporary Investments	1,495,730	-	-	-	-	-	-	-	-	1,495,730				
Accounts Receivable	73,473	-	-	1,163,358	-	-	-	-	-	1,236,531				
Due from Other Funds (Note 2)	1,570,444	372,403	742,647	115,850	96,657	-	-	-	-	2,898,001				
Due from Other Governments	88,127	-	-	-	-	-	-	-	-	88,127				
Inventories	-	-	-	42,261	-	-	-	-	-	42,261				
Prepads	-	-	-	-	-	-	-	-	-	-				
Property, Plant and Equipment (Net of Accumulated Depreciation) (Note 3)	-	-	-	2,558,466	-	30,598,159	-	-	-	33,156,625				
Amount to be Provided for Compensated Absences	-	-	-	-	-	-	-	-	-	205,413				
Amount to be Provided for Retirement of Long-Term Debt	-	-	-	-	-	-	-	-	-	2,800,000				
TOTAL ASSETS	\$31,001,489	\$372,403	\$742,647	\$4,017,638	\$209,150	\$30,598,159	\$3,005,413	\$69,946,899	\$69,946,899					

(Continued)

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2000

LIABILITIES AND FUND EQUITY	Governmental Fund Types			Proprietary Fund Types			Fiduciary Fund Types			Account Groups			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Agency	General Fixed Assets	General Assets	General Long-Term Debt	Long-Term Debt	General	Long-Term Debt	General	
Liabilities													
Accounts Payable	\$ 3,313,301	\$ -	\$ -	\$ 226,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,339,733	
Accrued Expenses	164,180	71,209		342,313								577,702	
Due to Other Funds (Note 2)	1,266,674			1,631,327								2,898,003	
Accrued Sick/Vacation Days				114,584								319,997	
Due to Specific Individuals												209,150	
Bonds and Notes Payable												2,800,000	
Total Liabilities	4,744,155	71,209		2,114,656		209,150				2,800,000		2,800,000	
Fund Equity and Other Credits												3,005,413	10,144,583
Contributed Capital: Intergovernmental	\$ -	\$ -	\$ -	\$ 3,247,658	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,247,658	
Investment in General Fixed Assets													30,598,159
Retained Earnings (Deficit)													(1,344,676)
Fund Balance:													
Reserved for Encumbrances	14,435,092	187,209											14,622,301
Reserved for Contingent Liabilities													-
Reserved for Specific Capital Outlay													742,647
Designated for Specific Purpose													113,985
Undesignated													
Total Fund Equity and Other Credits	26,257,334	301,194		742,647		1,902,982				30,598,159			11,822,242
TOTAL LIABILITIES AND FUND EQUITY	\$31,001,489	\$372,403		\$742,647		\$4,017,638				\$30,598,159		\$3,005,413	\$69,946,899

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
Revenues				
Taxes	\$34,751,064	\$ -	\$ -	\$34,751,064
Intergovernmental	-	703,778	-	703,778
House of Corrections	4,116,080	-	-	4,116,080
Charges for Services	4,496,832	158,376	-	4,655,208
Sale of Property	-	-	-	-
Rent	291,933	-	-	291,933
Interest	1,584,381	-	-	1,584,381
Miscellaneous	195,105	-	-	195,105
Total Revenues	45,435,395	862,154	-	46,297,549
Expenditures				
Current:				
General Government	8,608,260	859,385	-	9,467,645
Public Safety	10,219,009	-	-	10,219,009
Human Services	16,405,958	-	-	16,405,958
Debt Services: Principal	1,400,000	-	-	1,400,000
: Interest	333,606	-	-	333,606
Capital Outlay	88,500	-	20,000	108,500
Total Expenditures	37,055,333	859,385	20,000	37,934,718
Excess (Deficiency) of Revenues Over Expenditures	8,380,062	2,769	(20,000)	8,362,831
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers (Out)	(147,575)	-	-	(147,575)
Total Other Financing Sources (Uses)	(147,575)	-	-	(147,575)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	8,232,487	2,769	(20,000)	8,215,256
Fund Balances, Beginning of Year, Restated	18,024,847	298,425	762,647	19,085,919
Fund Balances, End of Year	\$26,257,334	\$301,194	\$742,647	\$27,301,175

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET (NON-GAAP) AND ACTUAL - GENERAL FUND TYPES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	General Fund			Budgeted Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Taxes	\$34,750,952	\$34,751,064	\$112	\$	\$	\$
Intragovernmental				1,422,249	1,422,249	
House of Corrections	6,817,140	4,116,080	(2,701,060)			
Charges for Services	4,580,738	4,496,832	(83,906)			
Sale of Property	650,000	291,933	(650,000)	217,000	158,376	(58,624)
Rent	250,000	1,584,181	41,933			
Interest	85,000	734,381				
Miscellaneous	37,500	195,105	157,605			
Total Revenues	47,936,330	45,435,395	(2,500,935)	1,639,249	862,154	(777,095)
Expenditures						
Current:						
General Government	10,574,754	8,608,260	1,966,494	1,639,249	859,185	779,864
Public Safety	12,570,813	10,219,009	2,351,804			
Human Services	30,318,789	16,405,958	13,913,831			
Debt Service: Principal	1,400,000	1,400,000				
Capital Outlay	527,500	333,606	193,894			
Capital Outlay Interest	88,500	88,500				
Total Expenditures	55,481,356	37,055,333	18,426,023	1,639,249	859,385	779,864
Excess (Deficiency) of Revenues Over Expenditures	(7,545,026)	8,380,062	15,925,088		2,769	2,769
Other Financing Sources (Use)						
Operating Transfers In						
Operating Transfers (Out)						
Total Other Financing Sources (Uses)	(694,558)	(147,575)	546,983			
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (Budgetary Basis - Note 6)	(694,558)	(147,575)	546,983			
Adjustments to Budgetary Basis:						
Nonbudgeted Special Revenue Funds						
Not Included in Adopted Budget						
Human Services Accrual-June 30, 2000						
Human Services Accrual-June 30, 2000						
Excess (Deficiency) of Revenues Over Revenues and Other Financing Sources (Uses) (GAAP Basis)						
Fund Balance, Beginning of Year, Restated	(8,239,584)	8,232,487	16,472,071		2,769	2,769
Fund Balance, End of Year	18,024,847	18,024,847		298,425	298,425	
Fund Balance, End of Year	\$9,785,263	\$26,227,334	\$16,472,071	\$288,425	\$101,194	\$2,769

The Accompanying Notes are an integral part of this financial statement

Exhibit D

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
PROPRIETARY FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Enterprise Hillsborough County Home
<u>Operating Revenues</u>	
Charges for Services	\$13,827,271
Other:	
Medicaid Proportional Share	993,691
Other	160,987
Total Operating Revenues	<u>14,981,949</u>
<u>Operating Expenses</u>	
Administration	1,041,499
Plant Maintenance	680,654
Dietary	1,445,322
Nursing	9,491,251
Laundry and Linen	345,395
Housekeeping	515,096
Pharmacy and Physician	260,901
Restorative Services	870,915
Social Services	306,469
Barber and Beauty Shop	33,190
Depreciation	307,897
Total Operating Expenses	<u>15,298,589</u>
Operating Income (Loss)	(316,640)
<u>Other Financing Sources (Uses)</u>	
Operating Transfers In: From General Fund	147,575
Total Other Financing Sources (Uses)	<u>147,575</u>
Net Income (Loss)	(169,065)
Retained Earnings (Deficit), Beginning of Year, Restated	(1,175,611)
Retained Earnings (Deficit), End of Year	<u>(\$1,344,676)</u>

The Accompanying Notes are an Integral Part of this Financial Statement

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Enterprise Hillsborough County Home
<u>Cash Flows From Operating Activities</u>	
Net Operating Income (Loss), Exhibit D	<u>(\$316,640)</u>
Adjustments to Reconcile Net Operating Income (Loss) To Net Cash Provided by Operating Activities:	
Depreciation	307,897
Change In Operating Assets and Liabilities:	
(Increase) Decrease in Operating Assets:	
Accounts Receivable	539,361
Due From Other Funds	(141,771)
Inventories	(5,230)
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	9,403
Accrued Expenses	12,520
Due to Other Funds	(188,328)
Other Operating Liabilities	(7,227)
Total Adjustments	<u>526,625</u>
Net Cash Provided by Operating Activities	<u>209,985</u>
<u>Cash Flows from Noncapital Financing Activities</u>	
Operating Transfers In (Out) from/to Other Funds	<u>147,575</u>
<u>Cash Flows from Capital and Related Financing Activities</u>	
Acquisition of Property, Plant and Equipment	<u>(227,812)</u>
Net Cash Provided by Capital and Related Financing Activities	<u>(227,812)</u>
Increase (Decrease) in Cash and Cash Equivalents	129,748
Cash and Cash Equivalents, Beginning of Year	<u>7,955</u>
Cash and Cash Equivalents, End of Year	<u>\$137,703</u>

The Accompanying Notes are an Integral Part of this Financial Statement

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Hillsborough, New Hampshire conform to generally accepted accounting principles as applicable to governmental units, except as noted in the following summary of the more significant policies:

A. Reporting Entity

The accompanying financial statements include the transactions of all funds and account groups of the County of Hillsborough, New Hampshire and other governmental organizations included in the County's reporting entity because of the significance of their operations or financial relationships with the County in accordance with criteria set by the Government Accounting Standards Board. These funds are established under the authority of the County Charter and their operations as reflected in these financial statements are those under the control of the County's governing body. The account groups are those required by financial reporting standards for governmental units.

B. Basis of Presentation

I. Fund Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are used by the County.

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by special assessments or enterprise operations.

(Continued)

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

PROPRIETARY FUNDS

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

FIDUCIARY FUNDS

Agency Funds - Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

II. Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets Account Group

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair market value on the date donated.

General Long-Term Debt Account Group

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Non-current portions of long-term receivables due to governmental funds are reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate however, that they should not be considered "available spendable resources," since they do not represent net current assets. Recognition of governmental fund type revenues represented by non-current receivables is deferred until they become current receivables. Non-current portions of long-term loans receivables are offset by fund balance reserve accounts.

(Continued)

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures of fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or non-current) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight line method. The estimated useful lives are as follows:

Buildings	5 to 70 Years
Equipment	3 to 20 Years

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Property tax revenues (taxes) are collected for the County by the Towns and Cities in the County and are remitted to the County annually in December. Accordingly, tax revenues are recognized in the year for which taxes have been levied.

Licenses and permits, charges for services and other revenues are recorded as revenues when received in cash as they are generally not measurable until actually received. Investment earnings are recorded as earned if they are both measurable and available.

In applying the susceptible to accrual concept to intergovernmental revenues (grants, subsidies and shared revenues), the legal and contractual requirements of the numerous individual programs are used as guidance. There are however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of expenditures and nearly irrevocable, i.e., equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the criteria of availability.

(Continued)

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due.

All proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred.

The County has implemented Statement No. 20 of the Governmental Accounting Standards Board (GASB), "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting". This statement provides guidance on the applicability of accounting pronouncements from other standard setting organizations. Under the election, the County must apply all GASB pronouncements and the following pronouncements issued before November 30, 1989 unless they contradict GASB pronouncements: Statements and Interpretations of the Financial and Accounting Standards Board, Accounting Principles Board Opinions, and Accounting Research Bulletins of the Committee on accounting Procedures.

D. Budgets and Budgetary Accounting

Hillsborough County observes the following procedures in establishing the budgetary data reflected in the financial statements:

1. The County Commissioners deliver or mail to each member of the County Convention and to the Chairman of the Board of Selectmen in each Town and the Mayor of each City within the County and to the Secretary of State prior to June 1 annually their itemized budget recommendations together with a statement of actual expenditures and income for at least nine months of the preceding fiscal year.
2. Within ten to twenty days after the mailing of the budget, a public hearing is held on the budget estimates as submitted by the Commissioners.
3. Twenty-eight days must elapse after the mailing of the estimated operating budget before the County Convention may vote on the appropriations for the ensuing budget period.
4. The County Convention must adopt its annual budget no later than September 1.
5. The final form of the County Budget is filed with the Secretary of State's office and the Commissioner of Revenue Administration no later than 30 days after the adopting of the budget.
6. The Commissioners must get authorization from the Executive Committee of the delegation to transfer budgeted amounts between any line items within any fund; any revisions that alter the total expenditures of any fund must be approved by the Executive Committee of the Delegation.
7. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds and Enterprise Fund. However, the County legally adopts only one budget for three funds.
8. Budget appropriations lapse at year end except for any outstanding encumbrances or approved appropriation carryovers.

(Continued)

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

9. Budgets for the General Fund and Special Revenue Funds (Deeds Surcharge) are adopted on a basis consistent with generally accepted accounting principles (GAAP) except for Human Services expenditures which are budgeted on the cash basis. Budgets for the Enterprise Fund are adopted on a basis which is not consistent with GAAP. The budget for the Enterprise Fund is prepared on the modified accrual basis while GAAP requires the full accrual basis.
10. Budgetary information presented in Exhibit C includes transfers authorized by the Executive Committee.

E. Deposits and Temporary Investments

Deposits

At year end the carrying amount of the County's deposits (cash and temporary investments) was \$28,262,987 and the bank balance was \$30,545,088. Of the bank balance, \$236,841 was covered by federal depository insurance and the balance was collateralized by U. S. Government securities held as pledged collateral (total of \$22,000,000).

For purposes of the statement of cash flows, all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased are considered to be cash equivalents.

Temporary Investments

Temporary investments consist of certificates of deposit and are reported at cost, which approximates market value.

The County Treasurer is authorized by State statutes and with the approval of the Commissioners to invest excess funds "in obligations of the U.S. Government, in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws or in the State of New Hampshire or in national banks located within the State or the State of Massachusetts."

Public Deposit Investment Pool

The County participates in the New Hampshire Public Deposit Investment Pool established in accordance with N.H. RSA 383:22-24. Total County funds on deposit with the Pool at year end were \$1,256,954 and are reported as temporary investments on the General Fund. Based on GASB Statement No. 3, investments with the Pool are considered to be unclassified. At this time, the Pool's investments are limited to "short-term U.S. Treasury and U.S. Government Agency obligations, State of New Hampshire and New Hampshire municipal obligations, certificates of deposit from A1/Pl-rated banks, money market mutual funds (maximum of 20% of portfolio), overnight to 30-day repurchase agreements (no limit, but collateral level at 102% in U.S. Treasury and Government Agency instruments delivered to the Custodian of the Pool) and reverse overnight repurchase agreements with primary dealers or dealer banks."

F. Account Receivable - Enterprise

Enterprise receivables are reported net of an allowance for doubtful accounts of \$191,825.

(Continued)

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

G. Inventories

Inventories are priced at lower of cost or market on the first-in, first-out basis. Inventories of the Enterprise Fund consist of supplies and food.

H. Accumulated Unpaid Vacation and Sick Pay

Statement 4 of the NCGA requires that the current and non-current portions of vacation liabilities be reported on the governmental fund and general long-term debt account group balance sheets respectively. Employees earn vacation time based on the provisions of various collective bargaining agreements. As any unused vacation pay is forfeited annually as of the employees' anniversary of hire date, no provision for accrued vacation pay is made in these statements.

In general, sick leave is accrued at the rate of one and one third days per month per employee. All sick leave earned and unused at December 31 is paid to employees in January of the following calendar year. The County accounts for sick leave in the General Fund on a "pay as you go" basis.

The Enterprise Fund (Hillsborough County Home) accrues accumulated unpaid sick pay and recognizes the expense in the period the pay is earned. The accumulated accruals at year end were \$319,997.

I. Total Columns (Memorandum Only) on Combined Statements

Total columns on the Combined Statements are captioned (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - INDIVIDUAL INTERFUND RECEIVABLES AND PAYABLES

The balances at year end were:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 1,570,444	\$ 1,266,674
Special Revenue:		
Juvenile Incentive Funds	221,342	-
Deeds Surcharge Fund	151,061	-
Total Special Revenues	372,403	-
Capital Projects:		
County Capital Projects	645,621	-
Nursing Home Capital Reserves	97,026	-
Total Capital Projects	742,647	-
Enterprise Fund:		
Hillsborough County Home	115,850	1,631,327
Fiduciary:		
Agency Funds	96,657	-
Total	\$ 2,898,001	\$ 2,898,001

(Continued)

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 3 - FIXED ASSETS

General Fixed Assets Account Group:

<u>Cost or Estimated Cost</u>	<u>Balance July 1</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30</u>
Land and Improvements	\$ 76,724	\$160,956	\$ -	\$ 237,680
Buildings and Improvements	27,688,204	-	684,379	27,003,825
Machinery and Equipment	2,618,705	608,306	-	3,227,011
Vehicles	35,348	94,295	-	129,643
Total Cost or Estimated Cost	<u>\$30,418,981</u>	<u>\$ 863,558</u>	<u>\$ 684,379</u>	<u>\$30,598,159</u>

Enterprise Fund:

The following is a summary of proprietary fund property, plant and equipment:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Depreciation</u>
Buildings and Improvements	\$ 7,176,959	(\$5,187,134)	\$ 1,989,825
Sewer	32,900	(32,900)	-
Equipment	2,255,401	(1,686,760)	568,641
Totals	<u>\$ 9,465,260</u>	<u>(\$6,906,794)</u>	<u>\$ 2,558,466</u>

Depreciation recognized on County Home fixed assets acquired through externally restricted intergovernmental grants has been closed to Contributed Capital: Intergovernmental.

NOTE 4 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the County for the year:

Payable at July 1	\$4,200,000
New Bonds Issued	-
Bonds Retired	(1,400,000)
Payable at June 30	<u>\$2,800,000</u>

Long-term debt outstanding at year end comprises the following individual issues:

\$22,000,000 Bond, Dated August 15, 1996, Interest at 6.4%, Payable in Variable Annual Payments Until 2001.	<u>\$2,800,000</u>
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(Continued)

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

The debt service requirements of the County's outstanding bonds are as follows:

Year Ended	<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	2001	\$1,400,000	\$136,500	\$1,536,500
	2002	1,400,000	45,500	1,445,500
	Total	<u>\$2,800,000</u>	<u>\$182,000</u>	<u>\$2,982,000</u>

NOTE 5 - RESERVATIONS AND DESIGNATIONS OF FUND BALANCES

Reserved for Encumbrances

Encumbrances and designations of fund balances of the General and Special Revenue Funds are carried forward to the subsequent fiscal year. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not yet constitute expenditures or liabilities.

General Fund

General Government and Public Safety	\$ 1,122,096
Human Services	13,201,223
Operating Transfers to Nursing Home	<u>111,773</u>
Total General Fund	14,435,092

Special Revenue Funds

Human Services	<u>187,209</u>
Total	<u>\$14,622,301</u>

Designated for Specific Capital Projects

Capital Projects Fund fund balance designated for specific capital project expenditures in future years by the Capital Projects fund.

County Capital Projects	\$645,621
Nursing Home Capital Reserves	<u>97,026</u>
Total	<u>\$742,647</u>

Designated for Specific Purposes

Special Revenue Funds fund balances designated for the use of the fund as follows:

Juvenile Incentive Fund	(\$37,076)
Deeds Surcharge Fund	<u>151,061</u>
Total	<u>\$113,985</u>

(Continued)

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

(Continued)

NOTE 6 - BUDGETED DECREASE IN FUND BALANCE

The budgeted decrease (\$8,239,584) in General Fund fund balance on Exhibit C represents beginning fund balance budgeted to reduce the current year's tax rate (\$1,500,000) and prior year's encumbrances of \$6,739,584.

NOTE 7 - PENSION FUND

Plan Description - Substantially all County employees participate in the State of New Hampshire Retirement System (the System), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS). All County full-time employees are eligible to participate in the System. The System is divided into two employee groups: Group I which includes all employees except fire fighters and police officers and Group II which is for fire fighters and police officers (including County Sheriff's Departments). The New Hampshire Retirement System issues annually a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH.

Group I employees who retire at or after age 60 but before age 65 are entitled to retirement benefits equal to 1.667% of the average of their three highest paid years of compensation, multiplied by their years of service. At age 65, the benefit is recalculated at 1.50% of AFC multiplied by their years of service credit. Earlier retirement allowances at reduced rates are available after age 50 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Group II employees who attain age 45 with 20 years or more of service are entitled to retirement benefits equal to 2.5% of the average of their three highest paid years of service, multiplied by their years of service, not to exceed 40. Benefits vest ratably beginning after 10 years of service.

The System also provides death and disability benefits. Cost-of-living increases have been periodically granted to retirees by the State Legislature.

Funding Policy - The System is funded by contributions from both the employees and employers. Group I employees are required by State statute to contribute 5.0 percent of gross earnings. Group II employees are required to contribute 9.3 percent of their gross earnings. The employer must, under the same statute, contribute monthly at an actuarially determined rate. The current rates are 3.14% (2.18% for teachers, 2.48% for police officers and 4.87% for firefighters) of covered payroll. The contribution requirement for the year was \$1,909,660 which consisted of \$823,201 from the County and \$1,086,459 from employees. The County's contributions to the System for the years ended June 30, 1999 and 1998 were \$766,657 and \$761,782, which were equal to the amounts required under State statute to be contributed for each year.

NOTE 8 - CONTINGENT LIABILITIES - FEDERAL ASSISTANCE

The County participates in a federally assisted contract for services with the Department of Health and Human Services Medicaid (Title XIX) - through the New Hampshire Department of Health and Human Services.

The contract is subject to program compliance audits by the grantors or their representatives. The audits of the contract for or including the year have not yet been reviewed by the grantor. Accordingly, the County's compliance with applicable contract requirements will be established at some future date after the grantor's review. The amount if any, of expenditures which may be disallowed by the contracting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 9 - CONTINGENCY - LITIGATION

There are lawsuits pending in which the County is involved. The County generally follows the practice of recording liabilities resulting from claims and legal actions only when they become fixed or determinable in amount.

NOTE 10 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County, along with numerous other municipalities in the State, is a member of three public entity risk pools in the State currently operating as a common risk management and insurance program for which all political subdivisions in the State of New Hampshire are eligible to participate. The pools provide coverage for workers' compensation, unemployment and property liability insurance. The County pays an annual premium to the pools for its property liability coverage.

NOTE 11 - DEFICIT RETAINED EARNINGS

The County intends to eliminate the deficit retained earnings in the Enterprise Fund (Nursing Home) from anticipated increased revenues in the future from an expected change in the computation of the Medicaid reimbursement rates.

NOTE 12 - RESTATEMENT OF BEGINNING EQUITY BALANCES

Beginning equity balances have been restated as follows:

General Fund:

Beginning Fund Balance as Previously Reported	\$ 18,260,748
Stale Dated Payroll and Vendor Checks	(131,348)
Correction of Accrued Liabilities - IRS	(70,000)
Correction of Prior Year's Encumbrances	<u>(34,553)</u>
Fund Balance as Restated	<u>\$18,024,847</u>

Enterprise Fund:

Beginning Retained Earnings as Previously Reported	\$ 1,158,682
Corrections of Beginning Accumulated Depreciation	<u>16,929</u>
Retained Earnings as Restated	<u>\$ 1,175,611</u>

SUPPORTING SCHEDULES

GENERAL FUND

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
GENERAL FUND
SCHEDULE OF REVENUES COMPARED TO BUDGET
(NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Adopted Budget	Actual	Variance Favorable (Unfavorable)
<u>REVENUES</u>			
<u>Taxes</u>			
County Taxes	\$34,750,952	\$34,750,952	\$ -
Interest on County Taxes	-	112	112
Total Taxes	<u>34,750,952</u>	<u>34,751,064</u>	<u>112</u>
<u>House of Corrections</u>	<u>6,817,140</u>	<u>4,116,080</u>	<u>(2,701,060)</u>
<u>Charges for Services</u>			
Register of Deeds	2,817,000	3,305,590	488,590
Sheriff's Department Fees	1,060,641	349,159	(711,482)
County Attorney	55,037	45,838	(9,199)
Bailiffs	648,060	796,245	148,185
Total Charges for Services	<u>4,580,738</u>	<u>4,496,832</u>	<u>(83,906)</u>
<u>Sale of Property</u>	<u>650,000</u>	<u>-</u>	<u>(650,000)</u>
<u>Rent</u>			
Building Rental	175,000	166,600	(8,400)
Old Complex Rental	75,000	125,333	50,333
Total Rent	<u>250,000</u>	<u>291,933</u>	<u>41,933</u>
<u>Interest</u>			
Earnings on Investments	850,000	1,584,381	734,381
<u>Miscellaneous</u>			
Other	30,000	150,416	120,416
Worker's Compensation Refunds	-	28,737	28,737
Unemployment Compensation Refunds	7,500	15,952	8,452
Total Miscellaneous	<u>37,500</u>	<u>195,105</u>	<u>157,605</u>
Total Revenues	<u>47,936,330</u>	<u>45,435,395</u>	<u>(2,500,935)</u>
<u>Other Financing Sources</u>			
Operating Transfers In:			
From Nursing Home Capital Projects	-	-	-
From County Nursing Home	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues and Other Financing Sources			
	<u>\$47,936,330</u>	<u>\$45,435,395</u>	<u>(\$2,500,935)</u>

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
 GENERAL FUND
 SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL
 (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>General Government</u>			
County Commissioners (Elected)	\$107,344	\$83,643	\$23,701
Prior Year's Encumbrances	20,044	8,948	11,096
County Business Office	333,949	331,005	2,944
Prior Year's Encumbrances	12,571	10,673	1,898
Human Resources	66,924	71,392	(4,468)
Prior Year's Encumbrances	1,932	1,682	250
Central Data Processing	302,612	267,029	35,583
Prior Year's Encumbrances	20,629	19,504	1,125
County Attorney	2,466,054	2,323,892	142,162
Prior Year's Encumbrances	47,260	810	46,450
Register of Deeds	1,451,802	1,397,104	54,698
Prior Year's Encumbrances	2,072	1,044	1,028
Sheriff's Department	2,184,892	2,115,485	69,407
Prior Year's Encumbrances	32,479	27,295	5,184
Bailiffs	648,060	564,273	83,787
Special Deputies	6	203,233	(203,227)
Prior Year's Encumbrances	-	-	-
Medical Referee	130,000	117,689	12,311
Courthouse	185,130	165,686	19,444
Prior Year's Encumbrances	53,006	46,148	6,858
Cooperative Extension Service	483,784	484,612	(828)
Natural Resources Conservation	44,682	35,573	9,109
Prior Year's Encumbrances	362	300	62
Manchester Law Library	45,559	44,115	1,444
County Convention	96,613	77,394	19,219
Prior Year's Encumbrances	160	81	79
County Complex - Goffstown	227,236	193,574	33,662
Prior Year's Encumbrances	30,054	16,076	13,978
Contingency	1,579,538	-	1,579,538
Total General Government	<u>\$10,574,754</u>	<u>\$8,608,260</u>	<u>\$1,966,494</u>

(Continued)

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
 GENERAL FUND
 SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL
 (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Public Safety</u>			
House of Corrections	\$12,040,776	\$9,760,553	\$2,280,223
Prior Year's Encumbrances	530,037	458,456	71,581
Total Public Safety	<u>12,570,813</u>	<u>10,219,009</u>	<u>2,351,804</u>
<u>Human Services</u>			
Human Services Assistance	24,025,000	11,307,642	12,717,358
Prior Year's Encumbrances	5,987,958	4,802,320	1,185,638
Administration	305,811	295,713	10,098
Prior Year's Encumbrances	1,020	283	737
Total Human Services	<u>30,319,789</u>	<u>16,405,958</u>	<u>13,913,831</u>
<u>Debt Service: Principal</u>	<u>1,400,000</u>	<u>1,400,000</u>	<u>-</u>
<u>Debt Service: Interest</u>			
Interest on Long-Term Debt	227,500	227,500	-
Interest on Tax Anticipation Notes	300,000	106,106	193,894
Total Interest	<u>527,500</u>	<u>333,606</u>	<u>193,894</u>
<u>Capital Outlay</u>	<u>88,500</u>	<u>88,500</u>	<u>-</u>
Total Expenditures	<u>55,481,356</u>	<u>37,055,333</u>	<u>18,426,023</u>
<u>Other Financing Uses</u>			
Operating Transfers Out:			
To County Nursing Home	694,558	147,575	546,983
Total Other Financing Uses	<u>694,558</u>	<u>147,575</u>	<u>546,983</u>
Total Expenditures and Other Financing Uses	<u>\$56,175,914</u>	<u>\$37,202,908</u>	<u>\$18,973,006</u>

